

SRI MEENAKSHI GOVERNMENT ARTS COLLEGE FOR WOMEN(A), MADURAI-2
DEPARTMENT OF COMMERCE

The Board of Studies Meeting of UG Commerce was convened on 11.08.2023 at 10.00 a.m.
in the Department of Commerce.

The following are the members of UG - Board of Studies

CHAIRMAN

Dr. P. Kasturi Rani,
Associate Professor and Head,
Department of Commerce,
Sri Meenakshi Government Arts College for Women(A),
Madurai - 625 002.

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11/8/2023

UNIVERSITY NOMINEE

Dr. K. Sadasivam,
Associate Professor and Head,
Department of Environment Economics,
School of Economics,
Madurai Kamaraj University
Madurai - 625 021

SUBJECT EXPERTS

1. Dr.M. Bala Subramaniam,
Associate Professor and Head,
Centre for Higher Research in Commerce,
Yadava College,
Thiruppalai,
Madurai - 625 014.

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11/8/23

2. Dr.N.M.Mekala,
Assistant Professor,
Department of Commerce and Research Centre,
Sourashtra College,
Madurai -625 004.

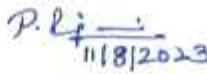
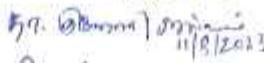
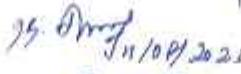
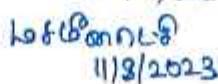
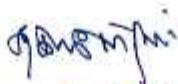
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11/08/23

STUDENT NOMINEE

Ms. S. THAMARAI
Alumnae

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S.Thamarai
11/08/23

OTHER MEMBERS

1. Dr. P. Pon Ranjini Jeya, Associate Professor  11/8/2023
2. Dr. I. Glory Selvam, Associate Professor  11/8/2023
3. Mrs. D. Reena, Assistant Professor  11/08/2023
4. Dr.M.S.Meenakshi, Assistant Professor  11/8/2023
5. Dr. A. Sameen Banu, Assistant Professor
6. Dr. S. Rajendran, Assistant Professor 
7. Dr. A. Thenmozhi, Assistant Professor  11/8/2023

DEPARTMENT OF COMMERCE

Minutes of Board of Studies meeting of UG Commerce held on 11.08.2023 at 10.00 a.m in the Department of commerce .

1. Resolved to approve the Syllabus and Course Structure framed by TANSICHE and the suggestions offered by CDC, SMGAC for those students, who were admitted during the academic year 2023-2024.

2 Resolved to approve the following ratifications to incorporate NAAN MUDHALVAN-in the Course Structure of the respective Batch..

a) For the Students admitted during 2020-2023

in Semester VI-2 Hours and 2 Credits are adjusted from Part- III Electives- EA62- Management Accounting (1 hour and 1 credit) and EA63-Financial Management (1 hour and 1 credit)

b) For the Students admitted during 2021-2024

i) in Semester IV-2 Hours and 2 Credits are adjusted from Part-III Major- A42 - Principles of Management (1 hour and 1 credit) and A43 - Auditing (1 hour and 1 credit)

ii) In Semester V- 2 Hours and 2 Credits (replaced with SA55 Export Procedure and Documentation 2 Hours and 2 Credits)

c) For the students admitted during 2022-2025

in Semester III-2 Hours and 2 Credits (replaced with U22SEA I-Business Communication)

Evaluation and Question Paper Pattern

Test Average (Two Tests)

Model Examination

Assignment Group Task/ Quiz/ Seminar

Total

Internal Assessment

= 10 Marks

= 10 Marks

= 5 Marks

= 25 Marks

Question Paper Setting Pattern for External Examination

Part A

MCQs $10 \times 1 = 10$ or $5 \times 2 = 10$

Part B (Internal choice - either/or)

$5 \times 5 = 25$

Part C (Internal choice - either/ or)

$5 \times 8 = 40$

| Year | K1 | K2 | K3 |
|------|---|---|---|
| I | Part A (3 Questions) Part B (3 Questions) Part C (3 Questions) | Part A (1 Question) Part B (1 Question) Part C (1 Question) | Part A (1 Question) Part B (1 Question) Part C (1 Question) |
| II | Part A (1 Question) Part B (2 Questions) Part C (2 Questions) | Part A (3 Questions) Part B (2 Questions) Part C (2 Questions) | Part A (1 Question) Part B (1 Question) Part C (1 Question) |
| III | Part A (1 Question) Part B (1 Question) Part C (1 Question) | Part A (1 Question) Part B (1 Question) Part C (1 Question) | Part A (3 Questions) Part B (3 Questions) Part C (3 Questions) |

Bloom's Taxonomy

| Year | K1 | K2 | K3 |
|------|-----|-----|-----|
| I | 40% | 30% | 30% |
| II | 30% | 40% | 30% |
| III | 30% | 30% | 40% |

Passing Minimum

Internal 25 Marks (No Passing Minimum)

External 75 Marks (Passing Minimum 27 Marks)

Total 100 Marks (Passing Minimum 40 Marks)

B.Com.. Course Structure (CBCS) for Students admitted from June 2023 onwards

| Sem | Sub.Code | Title of the paper | Hours per week | Exam Hours | Int | Ext | Tot | Credits |
|---|----------|--|----------------|------------|-----|-----|-----|---------|
| Part III - MAJOR | | | | | | | | |
| I | U23CA1 | Financial Accounting – I | 5 | 3 | 25 | 75 | 100 | 5 |
| | U23CA2 | Principles of Management | 5 | 3 | 25 | 75 | 100 | 4 |
| II | U23CA3 | Financial Accounting – II | 5 | 3 | 25 | 75 | 100 | 5 |
| | U23CA4 | Business Law | 5 | 3 | 25 | 75 | 100 | 4 |
| III | U23CA5 | Corporate Accounting – I | 5 | 3 | 25 | 75 | 100 | 5 |
| | U23CA6 | Company Law | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | U23CA7 | Corporate Accounting – II | 5 | 3 | 25 | 75 | 100 | 5 |
| | U23CA8 | Principles of Marketing | 4 | 3 | 25 | 75 | 100 | 4 |
| V | U23CA9 | Cost Accounting I | 6 | 3 | 25 | 75 | 100 | 4 |
| | U23CA10 | Banking Law and Practice | 5 | 3 | 25 | 75 | 100 | 4 |
| | U23CA11 | Income Tax Law and Practice I | 5 | 3 | 25 | 75 | 100 | 4 |
| | U23CA12 | Auditing and Corporate Governance | 4 | 3 | 25 | 75 | 100 | 4 |
| VI | U23CA13 | Cost Accounting II | 6 | 3 | 25 | 75 | 100 | 5 |
| | U23CA14 | Management Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | U23CA15 | Income Tax Law and Practice II | 6 | 3 | 25 | 75 | 100 | 3 |
| Part III – GENERIC ELECTIVE COURSE | | | | | | | | |
| I | U23GA41 | Business Communication | 4 | 3 | 25 | 75 | 100 | 4 |
| | U23GA42 | Indian Economic Development | | | | | | |
| | U23GA43 | Business Economics | | | | | | |
| II | U23GA44 | Business Environment | 4 | 3 | 25 | 75 | 100 | 4 |
| | U23GA45 | Insurance and Risk Management | | | | | | |
| | U23GA46 | International Trade | | | | | | |
| III | U23GA47 | Business Legislation | 4 | 3 | 25 | 75 | 100 | 4 |
| | U23GA48 | Business Mathematics and Statistics | | | | | | |
| | U23GA49 | E-Commerce | | | | | | |
| IV | U23GA50 | Financial Services | 4 | 3 | 25 | 75 | 100 | 4 |
| | U23GA51 | Consumerism and Consumer Protection | | | | | | |
| | U23GA52 | Operations Research | | | | | | |
| PART III DISCIPLINE SPECIFIC ELECTIVE COURSE | | | | | | | | |
| V | U23DA01 | Financial Management | 4 | 3 | 25 | 75 | 100 | 4 |
| | U23DA02 | Indirect Taxation | 4 | 3 | 25 | 75 | 100 | 4 |
| | U23DA03 | Human Resource Management | | | | | | |
| | U23DA04 | Office Management and Secretarial Practice | | | | | | |
| VI | U23DA05 | Entrepreneurial Development | 5 | 3 | 25 | 75 | 100 | 3 |
| | U23DA06 | Computer Application in Business | 5 | 3 | 25 | 75 | 100 | 3 |
| | U23DA07 | Logistics and Supply Chain Management | | | | | | |
| | U23DA08 | Spreadsheet for Business | | | | | | |

| Sem | Sub Code | Title of the paper | Hours per week | Exam Hours | Int | Ext | Tot | Credits |
|---|----------|------------------------------------|----------------|------------|-----|-----|-----|---------|
| Part IV - SKILL ENHANCEMENT COURSE | | | | | | | | |
| I | U2381 A1 | Personality Development | 2 | 3 | 25 | 75 | 100 | 2 |
| | U2381 A2 | Principles of Co-operation | 2 | 3 | 25 | 75 | 100 | 2 |
| II | U2381 A3 | Digital Banking | 2 | 3 | 25 | 75 | 100 | 2 |
| | U2381 A4 | Export Procedure and Documentation | 2 | 3 | 25 | 75 | 100 | 2 |
| III | U2381 A5 | Business Organisation | 2 | 3 | 25 | 75 | 100 | 2 |
| IV | U2381 A6 | Consumer Behaviour | 2 | 3 | 25 | 75 | 100 | 2 |
| | U2381 A7 | Economics Analysis | 2 | 3 | 25 | 75 | 100 | 2 |

PART IV - FOUNDATION COURSE

| | | | | | | | | |
|---|---------|--------------------------|---|---|----|----|-----|---|
| I | U231 A1 | Fundamentals of Commerce | 2 | 3 | 25 | 75 | 100 | 2 |
|---|---------|--------------------------|---|---|----|----|-----|---|

**SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN (AUTONOMOUS),
MADURAI-2**

UG. TEMPLATE - B.Com. (Batch 2023-2026)

SEMESTER-I

| Part | Course Type | Sub. Code | Title of the Course | Hrs/Week | Credits | Exam Hrs | Marks | | |
|--------------|-------------|-----------|--|---------------|---------------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| I | LC | U231A1 | Tamil | 6 | 3 | 3 | 25 | 75 | 100 |
| | | U231H1 | Hindi | | | | | | |
| II | ELC/NM | U232A1 | English | 4 + 2 | 3 + 2 | 3 | 25 | 75 | 100 |
| III | GFC | U23GA1 | Financial Accounting I | 5 | 5 | 3 | 25 | 75 | 100 |
| | | U23GA2 | Principles of Management | 5 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA41 | i) Business Communication | 4 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA42 | ii) Indian Economic Development | | | | | | |
| IV | SEC1 | U23GA43 | iii) Business Economics | | | | | | |
| | | U23SA1A | Personality Development | 2 | 2 | 3 | 25 | 75 | 100 |
| | | U23SA1 | Foundation Course - Fundamentals of Commerce | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 28 + 2 | 23 + 2 | | | | 700 |

SEMESTER-II

| Part | Course Type | Sub. Code | Title of the Course | Hrs/Week | Credits | Exam Hrs | Marks | | |
|--------------|-------------|-----------|-----------------------------------|-------------------------|-----------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| I | LC | U231A2 | Tamil/ | 6 | 3 | 3 | 25 | 75 | 100 |
| | | U231H2 | Hindi | | | | | | |
| II | ELC | U232A2 | English | 6 | 3 | 3 | 25 | 75 | 100 |
| | | CC3 | U23CA3 | Financial Accounting II | 5 | 5 | 3 | 25 | 75 |
| III | GFC 2 | U23CA4 | Business Law | 5 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA44 | i) Business Environment | 4 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA45 | ii) Insurance and Risk Management | | | | | | |
| | | U23GA46 | iii) International Trade | | | | | | |
| IV | SEC2 | U23SEA2 | Principles of Co-operation | 2 | 2 | 3 | 25 | 75 | 100 |
| | SEC3 NM | U23SEA3 | Digital Banking | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 23 | | | | 700 |

SEMESTER-III

| Part | Course Type | SUB. CODE | Title of the Course | Hrs/Week | Credits | Exam Hrs | Marks | | |
|--------------|-----------------|-----------|--|------------------------|-----------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| I | LC | U231A3/ | Tamil/ | 6 | 3 | 3 | 25 | 75 | 100 |
| | | U231H3 | Hindi | | | | | | |
| II | ELC | U232A3 | English | 6 | 3 | 3 | 25 | 75 | 100 |
| | | CC5 | U23CA5 | Corporate Accounting I | 5 | 5 | 3 | 25 | 75 |
| III | GFC3 | U23CA6 | Company Law | 5 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA47 | i) Business Legislation | 4 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA48 | ii) Business Mathematics and Statistics | | | | | | |
| U23GA49 | iii) E-Commerce | | | | | | | | |
| IV | SEC4 | U23SA1A4 | Entrepreneurial Skill - Export Procedure and Documentation | 1 | 1 | 3 | 25 | 75 | 100 |
| | SEC5 NM | U23SEA5 | Business Organisation | 2 | 2 | 3 | 25 | 75 | 100 |
| | E.V.S. | U23EVS1 | Environmental Studies | 1 | -- | -- | -- | -- | -- |
| Total | | | | 30 | 22 | | | | 700 |

| SEMESTER-IV | | | | | | | | | |
|--------------|-------------|--------------------------|---------------------------------------|-----------|-----------|----------|-------|-----|------------|
| Part | Course Type | Sub. Code | Title of the Course | Hrs/ Week | Credits | Exam Hrs | Marks | | |
| | | | | | | | Int | Ext | Total |
| I | 1C | U231A4 U231H4 | Tamil/ Hindi | 6 | 3 | 3 | 25 | 75 | 100 |
| II | 11C | U232A4 | English | 6 | 3 | 3 | 25 | 75 | 100 |
| III | CC7 | U23CA7 | Corporate Accounting II | 5 | 5 | 3 | 25 | 75 | 100 |
| | CC8 | U23CA8 | Principles of Marketing | 4 | 4 | 3 | 25 | 75 | 100 |
| | GEC 4 | U23GA50 | i) Financial Services | 4 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA51 | ii) Consumerism & Consumer Protection | | | | | | |
| U23GA52 | | iii) Operations Research | | | | | | | |
| IV | SEC6 | U23SEA6 | Consumer Behaviour | 2 | 2 | 3 | 25 | 75 | 100 |
| | SEC7 | U23SEA7 | Economic Analysis | 2 | 2 | 3 | 25 | 75 | 100 |
| | E.V.S. | U23EVS1 | Environmental Studies | 1 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 25 | | | | 800 |

| SEMESTER-V | | | | | | | | | |
|--------------|-------------|--|---|-----------|-----------|----------|-------|-----|------------|
| Part | Course Type | Sub.Code | Title of the Course | Hrs/ Week | Credits | Exam Hrs | Marks | | |
| | | | | | | | Int | Ext | Total |
| III | CC9 | U23CA9 | Cost Accounting I | 6 | 4 | 3 | 25 | 75 | 100 |
| | CC10 | U23CA10 | Banking Law and Practice | 5 | 4 | 3 | 25 | 75 | 100 |
| | CC11 | U23CA11 | Income Tax Law and Practice I | 5 | 4 | 3 | 25 | 75 | 100 |
| | CC12 | U23CA12 | Auditing and Corporate Governance | 4 | 4 | 3 | 25 | 75 | 100 |
| | DSEC1 | U23DA01 | i) Financial Management | 4 | 3 | 3 | 25 | 75 | 100 |
| | | U23DA02 | ii) Indirect Taxation | | | | | | |
| | DSEC2 | U23DA03 | i) Human Resource Management | 4 | 3 | 3 | 25 | 75 | 100 |
| U23DA04 | | ii) Office Management and Secretarial Practice | | | | | | | |
| IV | | U23SIA1 | Summer Internship/Industry Training (during IV Semester Vacation) | -- | 2 | -- | -- | -- | 100 |
| V | | U23VE1 | Value Education | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 26 | | | | 800 |

| SEMESTER-VI | | | | | | | | | |
|--------------|-------------|------------------------------|---|-----------|-----------|----------|-------|-----|------------|
| Part | Course Type | Sub.Code | Title of the Course | Hrs/ Week | Credits | Exam Hrs | Marks | | |
| | | | | | | | Int | Ext | Total |
| III | CC13 | U23CA13 | Cost Accounting II | 6 | 5 | 3 | 25 | 75 | 100 |
| | CC14 | U23CA14 | Management Accounting | 6 | 4 | 3 | 25 | 75 | 100 |
| | CC15 | U23CA15 | Income Tax Law and Practice II | 6 | 3 | 3 | 25 | 75 | 100 |
| | DSEC3 | U23DA05 | i) Entrepreneurial Development | 5 | 3 | 3 | 25 | 75 | 100 |
| | | U23DA06 | ii) Computer Application in Business | | | | | | |
| | DSEC4 | U23DA07 | i) Logistics and Supply Chain Management | 5 | 3 | 3 | 25 | 75 | 100 |
| U23DA08 | | ii) Spreadsheet for Business | | | | | | | |
| IV | | | Extension Activity | -- | 1 | -- | -- | -- | 100 |
| | | U23PCA1 | General Awareness for Competitive Examination | 2 | 2 | 3 | 25 | 75 | 100 |
| Total | | | | 30 | 21 | | | | 700 |

B.Com - COURSE STRUCTURE ABSTRACT

| Part | Course | Total No. of Courses | Hours | Credits | Marks |
|--------------|--|----------------------|------------|------------|-------------|
| I | Tamil | 4 | 24 | 12 | 400 |
| II | English | 4 | 24 | 12 | 400 |
| III | Core Course -Major(CCM) | 15 | 77 | 64 | 1500 |
| III | Generic Elective Course (GEC) | 4 | 16 | 16 | 400 |
| III | Discipline Specific Elective Course (DSEC) | 4 | 18 | 12 | 400 |
| IV | Internship | 1 | -- | 2 | 100 |
| IV | Skill Enhancement Course | 7 | 13 | 13 | 700 |
| IV | Foundation Course | 1 | 2 | 2 | 100 |
| IV | E.V.S. | 1 | 2 | 2 | 100 |
| IV | Extension Activity/NSS/NCC/SPORTS | 1 | - | 1 | 100 |
| IV | Professional Competency Skill | 1 | 2 | 2 | 100 |
| V | Value Education | 1 | 2 | 2 | 100 |
| Total | | 44 | 180 | 140 | 4400 |

Chairman

U. K. Singh 11/8/2023

University Nominee

Subject Experts

1. M. J. Singh 11/8/23
2. N. M. Singh 11/8/23

Other Members

1. P. K. Singh 11/8/2023
2. T. Ghosh 11/8/2023
3. J. Kumar 11.08.2023
4. K. S. Singh 11/8/23
- 5.
6. P. Singh 11/8/23
7. S. Singh 11/8/2023

Student Nominee

S. Thararai
11/08/23