

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

DEPARTMENT OF COMMERCE

The Board of Studies Meeting of UG Commerce was convened on 06.03.2024 at 9.30 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.

Dr. P. Kasturi Rani
6/3/2024

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. A. Hussain Syed Ibrahim,
Associate Professor and Head,
PG Department of Commerce,
M.S.S. Wakf Board College,
Madurai - 625 020.

Dr. A. Hussain Syed Ibrahim
06/03/24

2. Dr. S. Ramachandran,
Assistant Professor,
PG Research Department of Commerce,
The Madura College (Autonomous),
Madurai - 625 011

Dr. S. Ramachandran
06/03/24

STUDENT NOMINEE

Ms. M. HARINI
Alumnae

M. Harini
06/03/24

OTHER MEMBERS

1. Dr. P. Pon Ranjini Jeya, Associate Professor *Dr. P. Pon Ranjini Jeya*
6/3/2024
2. Dr. T. Glory Selvam, Associate Professor *Dr. T. Glory Selvam*
6/3/2024
3. Mrs. D. Reena, Assistant Professor *Mrs. D. Reena*
6/3/2024
4. Dr.M.S.Meenakshi, Assistant Professor *Dr. M.S. Meenakshi*
6/3/24
5. Dr.A.Sameen Banu, Assistant Professor *Dr. A. Sameen Banu*
6/3/2024
6. Dr.S.Rajendran, Assistant Professor *Dr. S. Rajendran*
6/3/24
7. Dr.A.Thenmozhi, Assistant Professor *Dr. A. Thenmozhi*
6/2/24

DEPARTMENT OF COMMERCE

Minutes of Board of Studies meeting of UG Commerce held on 06.03.2024 at 9.30 a.m in the Department of commerce .

1. Resolved to approve the Syllabus and Course Structure framed by TANSCHÉ for the students to be admitted during the Academic Year 2024 – 2025.
2. Resolved to approve the following ratifications to incorporate NAAN MUDHALVAN – in the Course Structure of the respective Batches.
 - i) For 2020 – 2023 - In VI Semester NAAN MUDHALVAN has been listed under Part III instead of Part IV.
 - ii) For 2021 – 2024 - In IV Semester NAAN MUDHALVAN has been listed under Part III instead of Part IV
In VI Semester, SA66 Entrepreneurial Development Course is replaced with NAAN MUDHALVAN in Part IV
 - iii) For 2022 – 2025 - In IV Semester, U22 SEA2 Personality Development Course is replaced with NAAN MUDHALVAN IN Part IV
3. Resolved to approve the Entrepreneurial Skill in III semester of 2023 – 2026 Batch as Practical Paper.

Evaluation and Question Paper Pattern

Internal Assessment

| | |
|---------------------------------------|------------|
| Test Average (Two Tests) | - 10 Marks |
| Model Examination | - 10 Marks |
| Assignment/ Group Task/ Quiz/ Seminar | - 5 Marks |
| Total | - 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) |

SYLLABUS FOR B.COM

2024-2027

B.Com., Course Structure (CBCS) for Students admitted from June 2024 onwards

| Sem | Sub.Code | Title of the paper | Hours per week | Exam Hours | Int | Ext | Tot | Credits | Pg. No |
|---|----------|--|----------------|------------|-----|-----|-----|---------|--------|
| Part III - MAJOR | | | | | | | | | |
| I | U23CA1 | Financial Accounting I | 5 | 3 | 25 | 75 | 100 | 5 | 1 |
| | U23CA2 | Principles of Management | 5 | 3 | 25 | 75 | 100 | 4 | 4 |
| II | U23CA3 | Financial Accounting II | 5 | 3 | 25 | 75 | 100 | 5 | 22 |
| | U23CA4 | Business Law | 5 | 3 | 25 | 75 | 100 | 4 | 25 |
| III | U23CA5 | Corporate Accounting I | 5 | 3 | 25 | 75 | 100 | 5 | 43 |
| | U23CA6 | Company Law | 5 | 3 | 25 | 75 | 100 | 4 | 46 |
| IV | U23CA7 | Corporate Accounting II | 5 | 3 | 25 | 75 | 100 | 5 | 64 |
| | U23CA8 | Principles of Marketing | 4 | 3 | 25 | 75 | 100 | 4 | 67 |
| V | U23CA9 | Cost Accounting I | 6 | 3 | 25 | 75 | 100 | 4 | 85 |
| | U23CA10 | Banking Law and Practice | 5 | 3 | 25 | 75 | 100 | 4 | 88 |
| | U23CA11 | Income Tax Law and Practice I | 5 | 3 | 25 | 75 | 100 | 4 | 91 |
| | U23CA12 | Auditing and Corporate Governance | 4 | 3 | 25 | 75 | 100 | 4 | 94 |
| VI | U23CA13 | Cost Accounting II | 6 | 3 | 25 | 75 | 100 | 5 | 109 |
| | U23CA14 | Management Accounting | 6 | 3 | 25 | 75 | 100 | 4 | 112 |
| | U23CA15 | Income Tax Law and Practice II | 6 | 3 | 25 | 75 | 100 | 3 | 115 |
| Part III – GENERIC ELECTIVE COURSE | | | | | | | | | |
| I | U23GA41 | Business Communication | 4 | 3 | 25 | 75 | 100 | 4 | 7 |
| | U23GA42 | Indian Economic Development | | | | | | | 10 |
| | U23GA43 | Business Economics | | | | | | | 13 |
| II | U23GA44 | Business Environment | 4 | 3 | 25 | 75 | 100 | 4 | 28 |
| | U23GA45 | Insurance and Risk Management | | | | | | | 31 |
| | U23GA46 | International Trade | | | | | | | 34 |
| III | U23GA47 | Business Legislation | 4 | 3 | 25 | 75 | 100 | 4 | 49 |
| | U23GA48 | Business Mathematics and Statistics | | | | | | | 52 |
| | U23GA49 | E-Commerce | | | | | | | 55 |
| IV | U23GA50 | Financial Services | 4 | 3 | 25 | 75 | 100 | 4 | 70 |
| | U23GA51 | Consumerism and Consumer Protection | | | | | | | 73 |
| | U23GA52 | Operations Research | | | | | | | 76 |
| PART III DISCIPLINE SPECIFIC ELECTIVE COURSE | | | | | | | | | |
| V | U23DA01 | Financial Management | 4 | 3 | 25 | 75 | 100 | 4 | 97 |
| | U23DA02 | Indirect Taxation | | | | | | | 100 |
| | U23DA03 | Human Resource Management | | | | | | | 103 |
| | U23DA04 | Office Management and Secretarial Practice | | | | | | | 106 |
| VI | U23DA05 | Entrepreneurial Development | 5 | 3 | 25 | 75 | 100 | 3 | 118 |
| | U23DA06 | Computer Application in Business | | | | | | | 121 |
| | U23DA07 | Logistics and Supply Chain Management | | | | | | | 124 |
| | U23DA08 | Spreadsheet for Business | | | | | | | 128 |

| Sem | Sub Code | Title of the paper | Hours per week | Exam Hours | Int | Ext | Tot | Credits | Pg No. |
|------------------------------------|----------|----------------------------|----------------|------------|-----|-----|-----|---------|--------|
| Part IV – SKILL ENHANCEMENT COURSE | | | | | | | | | |
| I | U23SEA1 | Personality Development | 2 | 3 | 25 | 75 | 100 | 2 | 16 |
| II | U23SEA2 | Principles of Co-operation | 2 | 3 | 25 | 75 | 100 | 2 | 37 |
| | U23SEA3 | Digital Banking | 2 | 3 | 25 | 75 | 100 | 2 | 40 |
| III | U23SEA4 | Entrepreneurial Skill | 1 | 3 | 25 | 75 | 100 | 1 | 58 |
| | U23SEA5 | Business Organisation | 2 | 3 | 25 | 75 | 100 | 2 | 61 |
| IV | U23SEA6 | Consumer Behaviour | 2 | 3 | 25 | 75 | 100 | 2 | 79 |
| | U23SEA7 | Economic Analysis | 2 | 3 | 25 | 75 | 100 | 2 | 82 |
| PART IV - FOUNDATION COURSE | | | | | | | | | |
| I | U23FA1 | Fundamentals of Commerce | 2 | 3 | 25 | 75 | 100 | 2 | 19 |

SYLLABUS FOR B.COM

2024-2027

**SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN (AUTONOMOUS), MADURAI-2
UG TEMPLATE- B.Com. (Batch 2024-2027)**

SEMESTER-I

| Part | Course Type | Sub. Code | Title of the Course | Hrs/Week | Credits | Exam Hrs | Marks | | |
|--------------|-------------|-------------------------|---|---------------|---------------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| I | LC | U231A1 / U231H1 | Tamil/ Hindi | 6 | 3 | 3 | 25 | 75 | 100 |
| II | ELC & NM | U232A1 | English | 4 + 2 | 3 + 2 | 3 | 25 | 75 | 100 |
| III | CC1 | U23CA1 | Financial Accounting I | 5 | 5 | 3 | 25 | 75 | 100 |
| | CC2 | U23CA2 | Principles of Management | 5 | 4 | 3 | 25 | 75 | 100 |
| | GEC 1 | U23GA41 | i) Business Communication | 4 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA42 | ii) Indian Economic Development | | | | | | |
| U23GA43 | | iii) Business Economics | | | | | | | |
| IV | SEC1 | U23SEA1 | Personality Development | 2 | 2 | 3 | 25 | 75 | 100 |
| | | U23FA1 | 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/ U231H2 | Tamil/ Hindi | 6 | 3 | 3 | 25 | 75 | 100 |
| II | ELC | U232A2 | English | 6 | 3 | 3 | 25 | 75 | 100 |
| III | CC3 | U23CA3 | Financial Accounting II | 5 | 5 | 3 | 25 | 75 | 100 |
| | CC4 | U23CA4 | Business Law | 5 | 4 | 3 | 25 | 75 | 100 |
| | GEC 2 | 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/ U231H3 | Tamil/ Hindi | 6 | 3 | 3 | 25 | 75 | 100 |
| II | ELC | U232A3 | English | 6 | 3 | 3 | 25 | 75 | 100 |
| III | CC5 | U23CA5 | Corporate Accounting I | 5 | 5 | 3 | 25 | 75 | 100 |
| | CC6 | U23CA6 | Company Law | 5 | 4 | 3 | 25 | 75 | 100 |
| | GEC3 | U23GA47 | i) Business Legislation | 4 | 4 | 3 | 25 | 75 | 100 |
| | | U23GA48 | ii) Business Mathematics and Statistics | | | | | | |
| U23GA49 | | iii) E-Commerce | | | | | | | |
| IV | SEC4 | U23SEA4 | Entrepreneurial Skill | 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 |

SYLLABUS FOR B.COM

2024-2027

SEMESTER-IV

| Part | Course Type | Sub. Code | Title of the Course | Hrs/Week | Credits | Exam Hrs | Marks | | |
|--------------|-------------|---------------------------------------|-------------------------|-----------|-----------|----------|-------|-----|------------|
| | | | | | | | Int | Ext | Total |
| I | LC | U231A4/ U231H4 | Tamil/ Hindi | 6 | 3 | 3 | 25 | 75 | 100 |
| II | ELC | 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 |
| 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. Saigal 2000
6/3/2024

University Nominee

Subject Experts

1. S. Ghemig
06/03/24
2. S. Ghemig 06/03/24

Other Members

1. M. Ghemig
6/3/2024
2. S. Ghemig 06/3/2024
3. S. Ghemig
06.03.2024
4. S. Ghemig
6/3/24
5. S. Ghemig
6/3/2024
6. S. Ghemig
6/3/24
7. S. Ghemig
6/3/2024

Student Nominee

M. Ghemig
6/3/24