



SATHYABAMA MGR MALIGAI 11 & 13, Durgabai Deshmukh Road, RA Puram, Chennai - 28 An ISO 9001:2015 CERTIFIED INSTITUTION Affiliated to the University of Madras



# DR.MGR JANAKI COLLEGE OF ARTS AND SCIENCE FOR WOMEN

# DEPARTMENT OF COMMERCE (ACCOUNTING & FINANCE) SHIFT I & II



SATHYABAMA MGR MALIGAI 11 & 13, Durgabai Deshmukh Road, RA Puram, Chennai - 28 An ISO 9001:2015 CERTIFIED INSTITUTION Affiliated to the University of Madras



#### **B.COM ACCOUNTING AND FINANCE**

(With effect from the Academic Year 2023-24)

# **I PREAMBLE**

The B.Com. Degree Programme provides the students to learn the technical skillsassociated with manyof the procedures of Financial Analysis and Accounting Standards.

This degree is structured to provide a strong foundation in Accounting and Finance and also to gain and in-depth knowledge on subjects like Portfolio Management, Capital MarketsandIncome TaxLawandPractice.

The Course places special emphasis on addressing real- life business issues wherestudents are exposed to case studies and specific problems drawn from the industry and encourages them to find solution for the same. It includes discussion on the latest development in the business world.

# **II ELIGIBILITY**

A pass in the Higher Secondary Examination of the Govt. of Tamil Nadu or its equivalent recognized by the University of Madras with Commerce, Accountancy and Maths/ Business Mathematics.

# **III PROGRAMMEOBJECTIVES**

PO1	<b>PO1: Disciplinary knowledge</b> : Capable of demonstratingcomprehensive knowledge and understanding of one or more Disciplines that form apart of an Undergraduate Programme of Study
PO2	<b>Communication Skills</b> : Abilitytoexpressthoughtsandideas effectively in writing and orally; Communicative withothers using appropriate media: confidently share one's viewsand express herself / himself; demonstrate the ability to listencarefully, read and write analytically and present complexinformationin aclear andconcise manner todifferent groups.
PO3	<b>CriticalThinking</b> :Capabilitytoapplyanalyticthoughtto the body of knowledge ; analyse and evaluate evidence ,arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherentarguments; critically evaluate practices, policies and theories byfollowingscientificapproach to knowledgedevelopment.
PO4	<b>ProblemSolving</b> : Capacitytoextrapolate fromwhat onehas learnt and apply their competencies to solve different kindsof non- familiar problems, rather than replicate curriculumcontent knowledge; and apply one's learning to real lifesituations.
PO5	<b>Analytical Reasoning</b> : Ability to evaluate the reliability and relevance of evidence; identifylogical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them withevidence and examples and addressing opposing view points.





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PO6	Research- related skill : A sense of inquiry and capability for asking
	relevant/appropriate questions, problem arising, synthesising and articulating,
	Ability to recognise cause and effect relationships, define problems, formulate
	hypothesis, analyse and interpret and draw conclusions from data,
	establishhypothesis, predict cause and effect relationships, execute and report the
	results of an experiment or investigation.
<b>PO7</b>	<b>Co-operation/Team work</b> : Ability to work effectivelyand respectfully with
	diverse teams; facilitate cooperative or coordinated effort on the part of a group,
	and act together as agroup or a team in the interests of a common cause and
	workefficientlyasamember of theteam.
PO8	Scientific reasoning: Ability to analyse, interpret and draw conclusions from
	quantitative or qualitative data: and critically evaluate ideas, evidence and
	experiences from an open mindedandreasoned perspective.
PO9	<b>Reflective thinking</b> : Critical sensibility to lived experiences, with self awareness
	and reflexivity of both self and society
<b>DO10</b>	
PO10	<b>Information/Digital Literacy</b> : Capability to use ICT invariety of learning
	situations, demonstrate ability to access, evaluate and use avariety of
DO11	relevantinformationsources, and use appropriate software for analysis of data.
PO11	Self- directed learning: ability to work
	independently, identify appropriate resources required for a project and manage approject
PO12	through to completion.
POIZ	Multicultural competence: Possesknowledge of values and belief of multiple
	cultures and global perspective: and capability to effectively engage in a
DO12	multicultural society and interactrespectfully with diverse groups.
PO13	Moral and Ethical awareness /reasoning : Ability toembrace moral/ethical
	values in conducting one's life, formulatea position/argument about an ethical
	issue from multipleperspectives and use ethical practices in all work. Capable
	ofdemonstrating the ability to identify ethical issue's related toone's work, avoid
	unethical behaviour such as fabrication, falsification or misrepresentation of data
	or committingplagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues;
	andadoptingobjective, unbiased and truthful actions in all aspects of work.
PO14	
ru14	mappingoutthetaskoftheteamoranorganisation, and setting direction, formulating
	and inspiring vision, building a team who can helpachieve the vision, motivating
	and inspiring vision, building a team who can helpachieve the vision, notivating and inspiring team members toengage with that vision and using management
	skill to guidepeopletothe rightdestinationinasmooth and efficient way.
PO15	
1013	"learning how to learn", that are necessary forparticipating in learning activities
	throughout life, through self-paced and self-directed learning aimed at personal
	development, meetingeconomic, social and cultural objectives
	andadaptingtochanging trades and demands of workplace throughknowledge/skilldevelopment/reskilling.



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# **IV** Programme Specific Objectives

PSO1	Placement:						
	To prepare the students who will demonstrate respectfulengagement with others ideas,						
	behaviours, beliefs and apply diverse frames of reference to decisions and action.						
	Further the students are encouraged with add-on value based and joborientedcourseswhichensurethemtosustainintheorganisationlevel.						
PSO2	Contributionto BusinessWorld:						
	Apply theoretical concepts to business practices to produce employable, ethical, and						
	innovative professionals to sustain in the dynamic business world.						
PSO3	ContributiontotheSociety:						
	Tocontributetothedevelopmentofthesocietybycollaboratingwith stakeholders for mutual						
	benefit. Become acquainted withcommercial knowledge and soft skill to react in the						
	mostappropriate waywhenfaced with challengesin thesociety.						



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#### **B.COMACCOUNTINGAND FINANCE**

Part	Subject Code	TitleoftheCourse	Credits	Hour
		FIRSTYEAR		
		FIRSTSEMESTER		
Part I		LanguageI-TamilandotherLanguages	3	6
Part II	100L1Z	English I	3	6
	144C1A	CorePaper I–FinancialAccountingI	5	5
	144C1B	CorePaper II-Principles of Management	5	5
PartIII	144E1A	Elective I- BusinessCommunication		
	144E1B	Elective I-BusinessEnvironment	3	4
	144E1C	Elective I- BusinessEconomics		
	144S1A	SECI-MS OfficeforCommerce*		
	100L1L	Basic Tamil-I (Other Language Students)	2	2
PartIV	100L1M	*AdvancedTamil-I(OtherLanguageStudents)*		
	144B1A	FoundationCourseFC-ProfessionalEthics	2	2
		TOTAL	23	30
. Studen . Studen thanTai . Studen	ts whohaves ts who have milinPart-Ish tswhohavest	Tamil /AdvancedTamil(Anyone) tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw cudiedTamiluptoXIISTDandhavetakenanyLanguagec	Language o villbe at6 <sup>th</sup> S	other itd.).
. Studen . Studen thanTai . Studen	ts whohaves ts who have milinPart-Ish tswhohavest	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa <b>not</b> studied Tamil upto XII STD and have taken any alltake <b>BasicTamil</b> comprisingof TwoCourses (levelw	Language o villbe at6 <sup>th</sup> S	other itd.).
. Studen . Studen thanTai . Studen Part-I s	ts whohaves ts who have milinPart-Ish tswhohavest	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw cudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER	Language o villbe at6 <sup>th</sup> S otherthanTa	other itd.). amil in
. Studen . Studen thanTai . Studen Part-I s	ts whohaves ts who have milinPart-Ish tswhohavest hall take <b>Adv</b>	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltake <b>BasicTamil</b> comprisingof TwoCourses (levelw cudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER LanguageII-TamilandotherLanguages	Language o villbe at6 <sup>th</sup> S otherthanTa	other itd.). amil in
. Studen . Studen thanTai . Studen Part-I s	ts whohaves ts who have milinPart-Ish tswhohavest hall take <b>Adv</b>	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw cudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER LanguageII-TamilandotherLanguages English II	Language of villbe at6 <sup>th</sup> S otherthanTa	other itd.). amil in <u>6</u>
. Studen . Studen thanTar . Studen Part-I s	ts whohaves ts who have milinPart-Ish tswhohavest hall take <b>Adv</b> 	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw cudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER LanguageII-TamilandotherLanguages English II CorePaper III–FinancialAccountingII	Language of villbe at6 <sup>th</sup> S otherthanTa 3 3 5	other otd.). amil in 6 6 5
. Studen thanTai . Studen Part-I s Part I Part II	ts whohaves ts who have milinPart-Ish tswhohavest hall take <b>Adv</b>	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw cudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER LanguageII-TamilandotherLanguages English II	Language of villbe at6 <sup>th</sup> S otherthanTa	other itd.). amil in <u>6</u>
. Studen . Studen thanTai . Studen Part-I s	ts whohaves ts who have milinPart-Ish tswhohavest hall take <b>Adv</b> <u></u> 100L2Z 144C2A 144C2B 144E2A	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw cudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER LanguageII-TamilandotherLanguages English II CorePaper III–FinancialAccountingII CorePaperIV- BusinessLaw ElectiveII–FundamentalsofInvestment	Language of villbe at6 <sup>th</sup> S otherthanTa 3 5 5 5	other otd.). amil in 6 6 5 5 5
. Studen thanTai Studen Part-I s Part I Part II	ts whohaves ts who have milinPart-Ish tswhohavest hall take <b>Adv</b>  100L2Z 144C2A 144C2B	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw cudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER LanguageII-TamilandotherLanguages English II CorePaper III–FinancialAccountingII CorePaperIV- BusinessLaw ElectiveII–FundamentalsofInvestment Elective II-WorkingCapitalManagement	Language of villbe at6 <sup>th</sup> S otherthanTa 3 3 5	other otd.). amil in 6 6 5
. Studen thanTai . Studen Part-I s Part I Part II	ts whohaves ts who have milinPart-Ish tswhohavest hall take <b>Adv</b> 100L2Z 144C2A 144C2B 144E2A 144E2B 144E2B 144E2C	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw cudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER LanguageII-TamilandotherLanguages English II CorePaper III–FinancialAccountingII CorePaperIV- BusinessLaw ElectiveII–FundamentalsofInvestment Elective II-WorkingCapitalManagement ElectiveII–IndianEconomicDevelopment	Language of villbe at6 <sup>th</sup> S otherthanTa 3 5 5 5	other otd.). amil in 6 6 5 5 5
. Studen thanTai . Studen Part-I s Part I Part II	ts whohaves ts who have milinPart-Ish tswhohavest hall take <b>Adv</b>  100L2Z 144C2A 144C2B 144E2A 144E2B 144E2C 144S2A	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw sudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER LanguageII-TamilandotherLanguages English II CorePaper III–FinancialAccountingII CorePaperIV- BusinessLaw ElectiveII–FundamentalsofInvestment Elective II-WorkingCapitalManagement ElectiveII–IndianEconomicDevelopment SECII-AccountingusingExcel*	Language of villbe at6 <sup>th</sup> S otherthanTa	other otd.). amil in 6 6 5 5 5 4
. Studen thanTai Studen Part-I s Part I Part II	ts whohaves ts who have milinPart-Ish tswhohavest hall take <b>Adv</b>  100L2Z 144C2A 144C2B 144E2A 144E2B 144E2C 144S2A 100L2L	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw cudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER LanguageII-TamilandotherLanguages English II CorePaper III–FinancialAccountingII CorePaperIV- BusinessLaw ElectiveII–FundamentalsofInvestment Elective II-WorkingCapitalManagement ElectiveII–IndianEconomicDevelopment SECII-AccountingusingExcel* Basic Tamil-II (Other Language Students)	Language of villbe at6 <sup>th</sup> S otherthanTa 3 5 5 5	other otd.). amil in 6 6 5 5 5
. Studen thanTai . Studen Part-I s Part I Part II Part II	ts whohaves ts who have milinPart-Ish tswhohavest hall take <b>Adv</b>  100L2Z 144C2A 144C2B 144E2A 144E2B 144E2C 144S2A	tudiedTamiluptoXIISTDandalsohavetakenTamilinPa not studied Tamil upto XII STD and have taken any alltakeBasicTamilcomprisingof TwoCourses (levelw sudiedTamiluptoXIISTDandhavetakenanyLanguaged vanced Tamil comprising of Two Course SECONDSEMESTER LanguageII-TamilandotherLanguages English II CorePaper III–FinancialAccountingII CorePaperIV- BusinessLaw ElectiveII–FundamentalsofInvestment Elective II-WorkingCapitalManagement ElectiveII–IndianEconomicDevelopment SECII-AccountingusingExcel*	Language of villbe at6 <sup>th</sup> S otherthanTa	other otd.). amil in 6 6 5 5 5 4



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		SECOND YEAR		
		THIRD SEMESTER		
Part I		Language III-Tamil and other Languages	3	6
Part II	200L3Z	English III	3	6
	244C3A	Core PaperV-Corporate Accounting I	5	5
	244C3B	Core Paper VI–Company Law	5	5
PartIII	244E3A	ElectiveIII- InternationalTrade		
	244E3B	ElectiveIII-	3	4
		BusinessMathematics&Statistics		
	244E3C	ElectiveIII–FinancialDerivatives		
	244S3A	SkillEnhanceCourseSEC-4	1	1
PartIV	244S3B	SkillEnhancement Course-SEC5	2	2
		EnvironmentalStudies	1	1
		TOTAL	23	30
		FOURTHSEMESTER		
Part I		Language IV-TamilandotherLanguages	3	6
Part II	200L4Z	EnglishIV	3	6
	244C4A	CorePaper VII–Corporate AccountingII	5	5
	244C4B	CorePaper VIII–PrinciplesofMarketing	5	5
PartIII	244E4A	ElectiveIV–FinancialServices		
	244E4B	ElectiveIV–InvestmentAnalysis&Portfolio	3	3
		Management		
	244E4C	ElectiveIV-OperationResearch		
	244S4A	SkillEnhanceCourseSEC- 6	2	2
PartIV	244S4B	SkillEnhancement Course-SEC7	2	2
	244V4A	EnvironmentalStudies(EVS)	1	1
		TOTAL	24	30
		THIRDYEAR		
		FIFTH SEMESTER		
	344C5A	CorePaper IX–Cost Accounting-I	4	5
	344C5B	CorePaperX -BankingLawand Practice	4	5
	344C5C	CorePaperXI–IncomeTaxLawand	4	5
		PracticeI	4	5
	344C5D	CorePaper XII– Auditingand Corporate	4	5
PartIII		Governance	4	5
		DisciplineSpecificElective1/2F		
	344E5A	inancialManagement	3	4
	344E5B	IndirectTaxation		
		DisciplineSpecificElective3/4H	-	
	344E5C	uman Resource	3	4
	344E5D	ManagementMerchantBanking		
DoutIV	344V5A	ValueEducation	2	2





344V5B	SummerInternship/IndustrialTraining		2	-
		TOTAL	26	30

	SIXTHSEMESTER						
	344C6A	CorePaper XIII–CostAccounting–II	4	6			
	344C6B	CorePaperXIV-ManagementAccounting	4	6			
	344C6C	CorePaperXV-IncomeTaxLawand PracticeII	4	6			
Part III	344E6A 344E6B	Discipline Specific Elective 5/6Indian AccountingStandards ComputerApplicationinBusiness	3	5			
	344E6C 344E6D	DisciplineSpecificElective7/8F inancialReporting BasicsofMSExcel	3	5			
PartIV	344V6A	ProfessionalCompetencySkillenhancementC ourseSE–GeneralAwarenessforCompetitive Examinations	2	2			
PartV	344V6B	Extension Activity	1	-			
		TOTAL	21	30			
		GRANDTOTAL	140	180			





# **B.COM ACCOUTING AND FINANCE** (With effect from the Academic Year 2020-21)

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## I. Preamble

Commerce is a subject used in different ways in different contexts. For a Business World, Commerce is the information about the Economy. For the manager of a manufacturing unit, Business unit Commerce may be the information about the planning, processing and finally Decision making control. For an entire Business World, Marketing investigating is the effects of a new product. An account is the evidence of Business efforts. For a college student, Commerce shows the grades or marks scored in a course. Thus, in all these subjects, Commerce refers to quantitative and qualitative data in the areas under study. Commerce is a subject is an important subject which is an branch of knowledge and is devoted to various techniques used in day to day life, like preparation of accounts analysis and interpretation of profit and losses. It is a science of learning from day to day economical routine happening in every part of the world. The subject provides tools for making decisions when conditions of uncertainty prevail. Hence Commerce is a tools and techniques are used in almost all fields which are indispensable for people working in fields like Industry, business, management, economics, finance, insurance, education, Direct and Indirect taxation, communication, Banking ,Law, Logistics and supply chain, Entrepreneurial Development etc. For the last two decades, large amount of data has been handled with the help of computers and more sophisticated statistical techniques can be used in an effective manner to draw valid Business decisions making. Knowledge of different aspects of Commerce has become crucial in the present scenario. There is a continuous demand for commerce people in fields of Business education, industry, software, Market research, Banking and stock Market. The syllabi of three-year B.Com& Allied degree course in Commerce are framed in such a way that the students at the end of the course, can be thorough in commercial techniques for pursuing higher studies and simultaneously can apply various subjects judiciously to a variety of subject sets to arrive at some valid solutions

# **II** Course Structure

Some of the subjects are brought with updated changes in Law, Computer, Taxation, Banking, Entrepreneurial Development etc.

# **II COURSE STRUCTURE:**



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Coursec ontent	Name of subject	InsHrs	Credits	CIA	External	Total
PART-I	Tamil/Other LanguagePaper–I	6	3	25	75	100
PART-II	BP2-ENG01-CommunicativeEnglish-I	3	3	50	50	100
	BGE-CSC01-FinancialAccounting	6	4	25	75	100
<b>ΔΑΡΤ ΙΙΙ</b>	BAF-DSC02–Financial Planning&Performance	6	4	25	75	100
PART-III	BAF-DSA01- BusinessMathematics-I( <b>OR</b> ) BGE-CSC02-Business Communication	5	5	25	75	100
	BasicTamil/Advanced Tamil/NME*	-	2	25	75	100
PART-IV	BP4-ECAM01-English for Commerce andManagement-I	4	4	50	50	100

 ${}^* {\sf NME:} Choose any one {\sf Paper from the other Department.}$ 

#### SEMESTERII

Coursec ontent	Nameofsubject	Inshrs	Credits	CIA	External	Total
PART-I	Tamil/OtherLanguagePaper- II	6	3	25	75	100
PART-II	BP2-ENG02-CommunicativeEnglish-II	3	3	50	50	100
	BGE-CSC03-Advanced FinancialAccounting	6	4	25	75	100
	BGE-CSC04-PrincipleofManagement	6	4	25	75	100
PART-III	BAF-DSA2A- BusinessMathematics–II( <b>OR</b> ) BAF-DSA2B–Financial AnalyticsandControl	5	5	25	75	100
	BasicTamil/AdvancedTamil/NME*	-	2	25	75	100
PART-IV	BP4-ECAM02-English for Commerce andManagement-II	4	4	50	50	100

#### \*NME:ChooseanyonePaperfromtheotherDepartment.

#### SEMESTERIII

Coursec ontent	Nameofsubject	Inshrs	Credits	CIA	External	Total	
	BAF-CSC05-CorporateAccounting	6	4	25	75	100	
	BAF-DSC06-Financial Reporting	5	4	25	75	100	
PARTIII	BGE-CSC07-BankingTheoryLawand Practice	5	4	25	75	100	
FARTIII	BGE-CSC08–Marketing	5	4	25	75	100	
	BGE-CSA3A-BusinessStatistics ( <b>OR</b> ) BGE-CSA3B -Rural Economics	6	5	25	75	100	
PARTIV	EnvironmentalStudies	1	Examination will beheld inSemesterIV				
	Soft Skills	2	3	50	50	100	



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#### SEMESTER IV

Coursec ontent	Nameofsubject	InsHrs	Credits	CIA	Ext	Total
	BGE-CSC09-Advanced CorporateAccounting	6	4	25	75	100
	BAF-DSC10–Corporate&BusinessLaw	5	4	25	75	100
	BAF-DSC11–WorkingCapitalManagement	5	4	25	75	100
PART-III	BGE-CSC12-IndirectTaxation	5	4	25	75	100
	BGE-CSA4A-ElementsofOperationsResearch (OR)	6	5	25	75	100
	BGE-CSA4B-InternationalEconomics					100
PART-IV	EnvironmentalStudies	1	2	25	75	100
	Soft Skills	2	3	50	50	100

#### SEMESTER V

Coursec ontent	Nameofsubject	InsHrs	Credit	CIA	Ext.	Total
	BGE-CSC13-Elements ofCostAccounting	6	4	25	75	100
	BGE-CSC14-PracticalAuditing	6	4	25	75	100
PART-III	BGE-CSE1A-Incometax law&Practice–I	6	4	25	75	100
FART-III	BGE-CSC16-FinancialManagement	5	4	25	75	100
	BGE-CSE3B-PortfolioManagement (OR)	6	5	25	75	100
	BGE-CSE1B-Visual BasicProgramming	6	5	40	60	100
PART-IV	ValueEducation	1	2	25	75	100

#### SEMESTER VI

Coursec ontent	Nameofsubject	InsHrs	Credits	CIA	Ext	Total
	BGE-CSC17-Advanced CostAccounting	6	4	25	75	100
	BGE-CSC18-ManagementAccounting	6	4	25	75	100
	BGE-CSE2A-IncomeTax law&Practice-II	6	4	25	75	100
PART-III	BGE-CSC19-EntrepreneurialDevelopment	6	5	25	75	100
1 AK 1-III	( <b>OR</b> )					
	BGE-CSE2B-Visual BasicPractical	6	5	40	60	100
	BAF-DSE3A-Capital Markets( <b>OR</b> )	6	5	25	75	100
	BGE-CSC11-Financial Servicess					
PART-V	ExtensionActivities		1			

@CommonSubjectsofotherB.ComDegreeCourses.



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# III Course Learning Outcomes and Syllabus

Given under each subjects.

# IV. Programme Learning outcomes:

Students will acquire

a) Knowledge of Commerce and its scope and importance in various areas such as Production, Distribution, Stock Market, commodity market, Marketing,

Agricultural, Industrial, Banking, Law and Social Sciences etc.

b) Information about various Forms of Commercial organizations in India and their functions for societal developments,

c) Knowledge of various types of Business Units, their organization and evaluation of summary measures such as Profit and losses, Fund flow and cash flow, Changes in Direct and Indirect taxes, New venture of Business and new handling of Business Data.

d) Knowledge of other Allied Subjects reflecting quality characteristics including concepts of Various Subjects.

e) Insights into preliminary exploration of different subjects.

f) Knowledge of Law, statistics, Operation Research, cost accounts,

Management accounting, Financial and corporate accounts and other updated Taxes etc

COURSE	COURS		LINK
NAME	E CODE	COURSE OUTCOME	LINK
FINANCIAL ACCOUNTIN G	BGE-	The students will be able to analyse and prepare financial statement of different types of organisation	https://egovernance.unom.ac.in/ugsyllabus2324/p df/144C1A.pdf?446251069
		The students will be aware of the various amendments in financial reporting	
FINANCIAL PLANNING AND PERFORMA NCE	BAF- DSC02	Achieve an understanding of strategic planning, forecasting and budgeting, recall the models of strategic planning with the process, classify the forecasting techniques and demonstrate the budget To make use of budget to prepare an annual profit plan, analyze performance by using flexible budgets und compare actual results to planned results To explain the importance and use of standard cost systems, propose performance measures and discuss key performance indicators	https://egovernance.unom.ac.in/ugsyllabus/pdf/B AF-DSC02.pdf?887641811
BUSINESS COMMUNIC ATION	BGE- CSC02	Students understand the concept of communication and familiarise with modern form of communication	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC02.pdf?1684101564

# **V LEARNING OUTCOME**





rr	Affiliated to the University of Madras						
ADVANCED FINANCIAL ACCOUNTIN G	BGE- CSC03	The students will be able to understand the preparation of financial statements for business units other than corporate undertaking and their utility	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC03.pdf?843834022				
PRINCIPLES OF MANAGEME NT	BGE- CSC04	On the completion of syllabus students will understand the basic concepts and significance of management in business	https://egovernance.unom.ac.in/ugsyllabus2324/p df/144C1B.pdf?86689736				
FINANCIAL ANALYTICS & CONTROL	BAF- DSA2B	To understand information systems, data governance, technology-enabled finance transformation and the application of data analytics and visualization	https://egovernance.unom.ac.in/ugsyllabus/pdf/B AF-DSA2B.pdf?224736262				
CORPORATE ACCOUNTIN G	BGE- CSC05	The students will learn the accounting procedures of corporate undertaking and their financial statement preparations	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC05.pdf?1096089220				
BANKING THEORY LAW AND PRACTICE	BGE- CSC07	After completion of this subject students understand the growth of Indian Banking Systems and their Modern Day Development	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC07.pdf?975222478				
MARKETING	BGE- CSC08	The Students will understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC08.pdf?79477063				
FINANCIAL REPORTING	BAF- DSC06	Achieve understanding of the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS) Achieve knowledge and skills required to apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting and other tasks as corporate finance professionals	https://egovernance.unom.ac.in/ugsyllabus/pdf/B AF-DSC06.pdf?106696177				
BUSINESS STATISTICS	BGE- CSA3A	To Customize the Importance of Business Statistics for the Commerce Students	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSA3A.pdf?231428737				
RURAL ECONOMICS	BGE- CSA3B	By learning this subject students will have thorough knowledge of rural economics.	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSA3B.pdf?81400834				
ADVANCED CORPORATE ACCOUNTIN G	BGE- CSC09	The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC09.pdf?1932293648				
CORPORATE AND BUSINESS LAW	BAF- DSC10	To highlight the provisions of law governing the General Contracts To help the students to understand the significant provisions of the Companies Act, 2013	https://egovernance.unom.ac.in/ugsyllabus/pdf/B AF-DSC10.pdf?1956542665				
INDIRECT TAXATION	BGE- CSC12	The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC12.pdf?735250354				
WORKING CAPITAL MANAGEME NT	BAF- DSC11	To facilitate the understanding of the relevance of the working capital	https://egovernance.unom.ac.in/ugsyllabus/pdf/B AF-DSC11.pdf?590879421				
ELEMENTS OF OPERATION S RESEARCH	BGE- CSA4A	Understanding of the Concept of Operations Research and to Help the Students to Understand the Various Techniques of Solving Problems	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSA4A.pdf?1457712873				





INTERNATI ONAL ECONOMICS	BGE- CSA4B	Equip the students to have the through knowledge of International Economics.	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSA4B.pdf?1224890897
ELEMENTS OF COST ACCOUNTIN G	BGE- CSC13	At the end of the course students will understand the basic elements of costing.	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC13.pdf?2115817021
FINANCIAL MANAGEME NT	BGE- CSC16	At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC16.pdf?756205400
INCOMETAX LAW AND PRACTICE-I	BGE- CSE1A .	The students will understand the concepts of Income tax, Types of filing and computation of tax from various head	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSE1A.pdf?2039924313
PORTFOLIO MANAGEME NT	BGE- CSEB	The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSE3B.pdf?881473729
PRACTICAL AUDITING	BGE- CSC14	On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario Students will understand the general approach of audit in EDP environment	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC14.pdf?760646915
ADVANCED COST ACCOUNTIN G	BGE- CSC17	The students will understand the concepts of cost accounting, methods and its usage in decision making.	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC17.pdf?555282072
ssENTREPRE NEURIAL DEVELOPM ENT	BGE- CSC19	On completion of syllabus student will understand on the basic concepts of entrepreneurship and business opportunities to familiars with knowledge about business and project reports for starting a new ventures on team based.	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC19.pdf?692990474
FINANCIAL SERVICES	BGE- CSC11	The students will understand the concepts of financial services.	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC11.pdf?311285083
INCOMETAX LAW AND PRACTICE-II	BGE- CSE2A	The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSE2A.pdf?605122774
MANAGEME NT ACCOUNTIN G	BGE- CSC18	Understand the primary purpose of management accounting namely financial statement analysis and budgetary control Develop and apply budget for planning and controlling purpose.	https://egovernance.unom.ac.in/ugsyllabus/pdf/B GE-CSC18.pdf?1387993855



#### Dr. MGR-JANAKI COLLEGE OF ARTS & SCIENCE FOR WOMEN SATHYABAMA MGR MALIGAI 11 & 13, Durgabai Deshmukh Road, RA Puram, Chennai - 28 An ISO 9001:2015 CERTIFIED INSTITUTION Affiliated to the University of Madras



## ASSESSMENT PATTERN CORE PAPERS, ELECTIVE PAPERS AND EXTRA DISCIPLINARY PAPERS

#### INTERNAL ASSESSMENT: 25 Marks EXTERNAL ASSESSMENT: 75 Marks

#### **TOTAL: 100 Marks**

#### INTERNAL ASSESSMENT PATTERN

Attendance (5 Marks)		Seminar	Assignment	Test	Total	
90-100	80-90	70-80	(5 Marks)	(5 Marks)	(10 Marks)	25

#### EXTERNAL ASSESSMENT

End Semester External University Examination: 75 MARKS

Duration 3 Hours

- Part -A-(10X1=10) Answer any 10 out of 12 Questions 1-12
- Part -B-(5X5=25) Answer any 5 out of 7 Questions 13-19
- Part -C-(3X10=30) Answer any 3 out of 5 Questions 20-24

#### **QUESTION PAPER PATTERN**

Subject Name	Marks	Total
Core, Allied and NME	PART- A: 10 out of 12 = 10 x 2 = 20 marks	75
Papers	PART- B: 5 out of $7 = 5 \times 5 = 25$ marks	
	PART- C: 3 out of $5 = 3 \times 10 = 30$ marks	

### HEAD OF THE DEPARTMENT

### PRINCIPAL