



**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



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

**DEPARTMENT OF COMMERCE
(GENERAL)**



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B.COM GENERAL

(With effect from the Academic Year 2023-24)

I PREAMBLE

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

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 PROGRAMME OBJECTIVES

| | |
|------------|---|
| PO1 | Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study |
| PO2 | Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups. |
| PO3 | Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyses and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. |
| PO4 | Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. |
| PO5 | Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyses and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints. |
| PO6 | Research-related skill: A sense of inquiry and capability for asking relevant / appropriate questions, problem arising, synthesizing and articulating, Ability to recognize cause and effect relationships, define problems, formulate hypothesis , analyses and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation. |



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| | |
|-------------|--|
| PO7 | Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team. |
| PO8 | Scientific reasoning: Ability to analyses, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective. |
| PO9 | Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society. |
| PO10 | Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, 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 a project through to completion. |
| PO12 | Multicultural competence: Posses knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. |
| PO13 | Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue’s related to one’s work, avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. |
| PO14 | Leadership readiness/qualities: Capability for mapping out the task of the team or an organization, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way |
| PO15 | Life Long Learning: Ability to acquire knowledge and skills, including “learning how to learn” , that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling. |



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IV Programme Specific Objectives

| | |
|-------------|---|
| PSO1 | Placement To prepare the students who will demonstrate respectful engagement 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 job oriented courses which ensure them to sustain in the organization level. |
| PSO2 | Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world. |
| PSO3 | Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society. |



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**B.COM – GENERAL
COURSE STRUCTURE**

| Part | Course Code | Title of the Course | Credits | Hours |
|-----------------------|---------------------------------|--|-----------|-----------|
| FIRST YEAR | | | | |
| FIRST SEMESTER | | | | |
| Part I | ---- | Language I | 3 | 6 |
| Part II | 100L1Z | English I | 3 | 6 |
| Part III | 146C1A | Core Paper I –Financial Accounting I | 5 | 5 |
| | 146C1B | Core Paper II - Principles of Management | 5 | 5 |
| | 146E1A | Elective I - Business Communication | 3 | 4 |
| | 146E1B | Elective I - Business Environment | | |
| 146E1C | Elective I - Business Economics | | | |
| Part IV | 146S1A | SEC – 1 - MS Office for Commerce * | 2 | 2 |
| | 100L1L | Basic Tamil-I (Other Language Students) * | | |
| | 100L1M | Advanced Tamil-I (Other Language Students) * | 2 | 2 |
| | 146B1A | Foundation Course FC - Professional Ethics | | |
| TOTAL | | | 23 | 30 |

* **PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)**

1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.
2. Students who have **not** studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take **Basic Tamil** comprising of Two Courses (level will be at 6th Std.).
3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take **Advanced Tamil** comprising of Two Courses.



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| Part | Course Code | Title of the Course | Credits | Hours |
|------------------------|---|--|-----------|-----------|
| SECOND SEMESTER | | | | |
| Part I | ---- | Language II | 3 | 6 |
| Part II | 100L2Z | English II | 3 | 6 |
| Part III | 146C2A | Core Paper III –Financial Accounting II | 5 | 5 |
| | 146C2B | Core Paper IV-Business Law | 5 | 5 |
| | 146E2A | Elective II - Business Legislation Laws | 3 | 4 |
| | 146E2B | Elective II - Insurance and Risk Management | | |
| 146E2C | Elective II – Indian Economic Development International Trade | | | |
| Part IV | 146S2A | SEC – 2 - Accounting using Excel * | 2 | 2 |
| | 100L2L | Basic Tamil-II (Other Language Students) * | | |
| | 100L2M | Advanced Tamil-II (Other Language Students) * | | |
| | 146S2B | SEC 3 - Retail Management | 2 | 2 |
| TOTAL | | | 23 | 30 |
| SECOND YEAR | | | | |
| THIRD SEMESTER | | | | |
| Part I | ---- | Language III | 3 | 6 |
| Part II | 200L3Z | English III | 3 | 6 |
| Part III | 246C3A | Core Paper V- Corporate Accounting I | 5 | 5 |
| | 246C3B | Core Paper VI - Company Law | 5 | 5 |
| | 246E3A | Elective III – International Trade | 3 | 4 |
| | 246E3B | Elective III – Business Mathematics & Statistics | | |
| 246E3C | Elective III – E-Commerce | | | |
| Part IV | 246S3A | Skill Enhancement Course – SEC – 4 | 1 | 1 |
| | 246S3B | Skill Enhancement Course – SEC – 5 | 2 | 2 |
| | ---- | Environmental Studies | - | 1 |
| TOTAL | | | 22 | 30 |
| FOURTH SEMESTER | | | | |
| Part I | ---- | Language IV | 3 | 6 |
| Part II | 200L4Z | English IV | 3 | 6 |
| Part III | 246C4A | Core Paper VII–Corporate Accounting II | 5 | 5 |
| | 246C4B | Core Paper VIII- Principles of Marketing | 5 | 5 |
| | 246E4A | Elective IV– Financial Services | 3 | 3 |
| | 246E4B | Elective IV– Consumerism & Consumer Protection | | |
| 246E4C | Elective IV- Operations Research | | | |
| Part IV | 246S4A | Skill Enhance Course SEC – 6 | 2 | 2 |
| | 246S4B | Skill Enhancement Course – SEC 7 | 2 | 2 |
| | 246V4A | Environmental Studies | 2 | 1 |
| TOTAL | | | 25 | 30 |



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| Part | Course Code | Title of the Course | Credits | Hours |
|-----------------------|------------------|--|------------|------------|
| THIRD YEAR | | | | |
| FIFTH SEMESTER | | | | |
| Part III | 346C5A | Core Paper IX –Cost Accounting I | 4 | 5 |
| | 346C5B | Core Paper X - Banking Law and Practice | 4 | 5 |
| | 346C5C | Core Paper XI – Income Tax Law and Practice I | 4 | 5 |
| | 346C5D | Core Paper XII – Auditing and Corporate Governance | 4 | 5 |
| | 346E5A 346E5B | Discipline Specific Elective 1/2 - Financial Management (OR) Indirect Taxation | 3 | 4 |
| | 346E5C 346E5D | Discipline Specific Elective 3/4 – Human Resource Management (OR) Office Management & Secretarial Practice | 3 | 4 |
| Part IV | 346V5A | Value Education | 2 | 2 |
| | 346V5B | Summer Internship / Industrial Training | 2 | - |
| TOTAL | | | 26 | 30 |
| SIXTH SEMESTER | | | | |
| Part III | 346C6A | Core Paper XIII –Cost Accounting - II | 4 | 6 |
| | 346C6B | Core Paper XIV-Management Accounting | 4 | 6 |
| | 346C6C | Core Paper XV- Income Tax Law and Practice II | 4 | 6 |
| | 346E6A 346E6B | Discipline Specific Elective 5/6- Entrepreneurial Development (OR) Computer Application in Business | 3 | 5 |
| | 346E6C 346E6D | Discipline Specific Elective 7/8- Logistics and Supply Chain Management (OR) Basics of MS Excel | 3 | 5 |
| Part IV | 346V6A | General awareness for Competitive Examination | 2 | 2 |
| Part V | 346V6B | Extension Activity | 1 | - |
| TOTAL | | | 21 | 30 |
| GRAND TOTAL | | | 140 | 180 |



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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 a entire Business World, Marketing investigating is the effects of a new product. Accounts 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 a 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.

SEMESTER I

| Course content | Name of subject | Ins Hrs | Credits | CIA | External | Total |
|----------------|---|----------|----------|-----------|-----------|------------|
| PART I | Language Paper – I | 6 | 3 | 25 | 75 | 100 |
| PART II | BP2-ENG01-Communicative English I | 3 | 3 | 50 | 50 | 100 |
| PART III | BGE-CSC01 - Financial Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC02 - Business Communication | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSA01 - Business Economics | 5 | 5 | 25 | 75 | 100 |
| PART IV | Basic Tamil / Advanced Tamil / NME* | - | 2 | 25 | 75 | 100 |
| | BP4-ECAM 01- English for Commerce and Management I | 4 | 4 | 50 | 50 | 100 |

***NME: Choose any one of the paper from other Department**



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SEMESTER II

| Course content | Name of subject | Ins hrs | Credits | CIA | Extern | Total |
|----------------|--|----------|----------|-----------|-----------|------------|
| PART I | Language Paper – II | 6 | 3 | 25 | 75 | 100 |
| PART II | BP2-ENG02-Communicative English II | 3 | 3 | 50 | 50 | 100 |
| PART III | BGE-CSC03 - Advanced Financial Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC04 - Principles of Management. | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSA02 - Indian Economy | 5 | 5 | 25 | 75 | 100 |
| PART IV | Basic Tamil / Advanced Tamil / NME* | - | 2 | 25 | 75 | 100 |
| | BP4-ECAM 02- English for Commerce and Management II | 4 | 4 | 50 | 50 | 100 |

*NME: Choose any one of the paper from other Department

SEMESTER III

| Course content | Name of subject | Ins hrs. | Credits | CIA | External | Total |
|----------------|--|----------|--|-----|----------|-------|
| PART III | BGE-CSC05 - Corporate Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC06 - Business Laws | 5 | 4 | 25 | 75 | 100 |
| | BGE-CSC07 - Banking Theory Law and Practice | 5 | 4 | 25 | 75 | 100 |
| | BGE-CSC08 – Marketing | 5 | 4 | 25 | 75 | 100 |
| | BGE-CSA3A - Business Statistics (OR) BGE-CSA3B - Rural Economics. | 6 | 5 | 25 | 75 | 100 |
| PART IV | Environmental Studies | 1 | Examination will be held in Semester IV | | | |
| | Soft Skills | 2 | 3 | 50 | 50 | 100 |

SEMESTER IV

| Course content | Name of subject | Ins Hrs. | Credits | CIA | External | Total |
|----------------|---|----------|---------|-----|----------|-------|
| PART III | BGE-CSC09 - Advanced Corporate Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC10 - Company Law | 5 | 4 | 25 | 75 | 100 |
| | BGE-CSC11 - Financial Services. | 5 | 4 | 25 | 75 | 100 |
| | BGE-CSC12 - Indirect Taxation. | 5 | 4 | 25 | 75 | 100 |
| | BGE-CSA4A - Elements of Operations Research (OR) BGE-CSA4B - International Economics | 6 | 5 | 25 | 75 | 100 |
| PART IV | Environmental Studies | 1 | 2 | 25 | 75 | 100 |
| | Soft Skills | 2 | 3 | 50 | 50 | 100 |



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SEMESTER V

| Course content | Name of subject | Ins Hrs | Credits | CIA | External | Total |
|----------------|--|---------|---------|-----|----------|-------|
| PART III | BGE-CSC13 - Elements of Cost Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC14 - Practical Auditing | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC15- Logistics and Supply Chain Management | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC16 - Financial Management | 5 | 4 | 25 | 75 | 100 |
| | BGE-CSE1A - Income Tax Law & Practice – I (OR) BGE-CSE1B - Visual Basic Programming | 6 | 5 | 25 | 75 | 100 |
| PART IV | Value Education | 1 | 2 | 25 | 75 | 100 |

SEMESTER VI

| Course content | Name of subject | Ins Hrs. | Credits | CIA | External | Total |
|----------------|---|----------------------|---------|----------|----------|------------|
| PART III | BGE-CSC17 - Advanced Cost Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC18 - Management Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC19 - Entrepreneurial Development | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSE2A - Income Tax Law & Practice – II (OR) BGE-CSE2B - Visual Basic Practical | 6 | 5 | 25 40 | 75 60 | 100 100 |
| | BGE-CSE3A - Human Resource Management (OR) BGE-CSE3B - Portfolio Management | 6 | 5 | 25 | 75 | 100 |
| | PART V | Extension Activities | | 1 | | |

Note: All the above subjects on Core, Elective and Allied are common to other B.Com Courses.

III Course Learning Outcomes and Syllabus:

IV Programme Learning outcomes:

Students will acquire

- 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.
- information about various Forms of Commercial organizations in India and their functions for societal developments,
- 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.
- knowledge of other Allied Subjects reflecting quality characteristics including concepts of Various Subjects.
- insights into preliminary exploration of different subjects.
- Knowledge of Law, statistics, Operation Research, cost accounts, Management accounting, Financial and corporate accounts and other updated Taxes etc.



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V LEARNING OUTCOME:

| COURSE NAME | COURSE CODE | COURSE OUTCOME | LINK |
|---------------------------------|-------------|---|---|
| FINANCIAL ACCOUNTING | BGE-CSC01 | The students will be able to analyse and prepare financial statement of different types of organisation | https://egovernance.unom.ac.in/ugsyllabus2324/pdf/146C1A.pdf?1947239486 |
| | | The students will be aware of the various amendments in financial reporting | |
| BUSINESS COMMUNICATION | BGE-CSC02 | Students understand the concept of communication and familiarise with modern form of communication. | https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSC02.pdf?83490664 |
| BUSINESS ECONOMICS | BGE-CSA01 | Students understand the concept of communication and familiarise with modern form of communication. | https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSA01.pdf?414680660 |
| ADVANCED FINANCIAL ACCOUNTING | 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/BGE-CSC03.pdf?1203848819 |
| PRINCIPLES OF MANAGEMENT | 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/pdf/146C1B.pdf?873845531 |
| CORPORATE ACCOUNTING | BGE-CSC05 | The students will learn the accounting procedures of corporate undertaking and their financial statement preparations | https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSC05.pdf?527643454 |
| 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/BGE-CSC07.pdf?1809578345 |
| 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/BGE-CSC08.pdf?590327860 |
| INDIAN ECONOMY | BGE-CSA02 | After completion of the syllabus students well versed with the features of Indian economy and known the five year plan | https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSA02.pdf?1266905567 |
| BUSINESS STATISTICS | BGE-CSA3A | To Customize the Importance of Business Statistics for the Commerce Students | https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSA3A.pdf?2141560207 |



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| ADVANCED CORPORATE ACCOUNTING | 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/BGE-CSC09.pdf?646377305 |
| COMPANY LAW | BGE-CSC10 | The students will gain knowledge on Company Law provisions and amendments. | https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSC10.pdf?2011830804 |
| FINANCIAL SERVICES | BGE-CSC11 | On the completion of modules, the students will understand the various financial services. | https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSC11.pdf?719454869 |
| 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/BGE-CSC12.pdf?1914971559 |
| ELEMENTS OF OPERATIONS 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/BGE-CSA4A.pdf?933044484 |
| ELEMENTS OF COST ACCOUNTING | BGE-CSC13 | At the end of the course students will understand the basic elements of costing. | https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSC13.pdf?1241573437 |
| 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/BGE-CSC14.pdf?330727379 |
| LOGISTICS AND SUPPLY CHAIN MANAGEMENT | BGE-CSC15 | On completion of syllabus student will understand the basic concepts of logistics and supply chain management and student prepare them self to work in logistics and allied industries | https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSC15.pdf?1947686740 |
| FINANCIAL MANAGEMENT | 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/BGE-CSC16.pdf?658976751 |
| 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/BGE-CSE1A.pdf?923015439 |
| ADVANCED COST ACCOUNTING | 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/BGE-CSC17.pdf?2041154077 |



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|-------------------------------|-----------|--|---|
| MANAGEMENT ACCOUNTING | 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/BGE-CSC18.pdf?1027712135 |
| ENTREPRENEURIAL DEVELOPMENT | 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/BGE-CSC19.pdf?588954727 |
| 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/BGE-CSE2A.pdf?1672707838 |
| HUMAN RESOURCE MANAGEMENT | BGE-CSE3A | Understanding of basic concepts, functions and functioning of Human resource department of the organisations | https://egovernance.unom.ac.in/ugsyllabus/pdf/BGE-CSE3A.pdf?712932650 |

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



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QUESTION PAPER PATTERN

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