

VLB Janakiammal College of Arts and Science  
Autonomous  
Bachelor of Commerce (B.Com)

Scheme of Examination (CBCS with OBE Pattern)

For the Candidates admitted from the Academic Year 2021-2022 onwards

Part	Sub Code	Subject Title	Ins.Hrs/Week	Examination				
				Dur. Hrs.	CIA	CEE	Total	Credit
<b>SEMESTER I</b>								
I	21LATA01/ 21LAHI01/ 21LAMY01/ 21LAFR01	Language -I	5	3	50	50	100	3
II	21ENG001	English-I	5	3	50	50	100	3
III	21BCM101	Core 1:Principles of Accountancy	6	3	50	50	100	4
III	21BCM102	Core 2: Business Organisation	6	3	50	50	100	4
III	21BCMA01	Allied 1: Business Economics	6	3	50	50	100	4
IV	21UFCA01	Foundation Course I : Environmental studies	2	2	-	50	50	2
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER II</b>								
I	21LATA02/ 21LAHI02/ 21LAMY02/ 21LAFR02	Language -II	5	3	50	50	100	3
II	21ENG002	English - II	5	3	50	50	100	3
III	21BCM201	Core 3: Financial Accounting	6	3	50	50	100	4
III	21BCM202	Core 4 : Banking and Insurance	6	3	50	50	100	4
III	21BCMA02	Allied 2 : Principles of Management	6	3	50	50	100	4
IV	21UFCA02	Foundation Course II: Value Education	2	2	-	50	50	2
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER III</b>								
III	21BCM301	Core 5: Corporate Accounting	5	3	50	50	100	4
III	21BCM302	Core 6: Company Law and Secretarial Practice	5	3	50	50	100	4
III	21BCM303	Core 7 : Principles of Marketing	4	3	50	50	100	4

III	21BCM304	Core 8: Business Environment	5	3	50	50	100	4
III	21BCMA03	Allied 3 : Business Mathematics	5	3	50	50	100	4
IV	21BCMSB1/ 21BCMSB2	SBC I - Computer Applications in Business/ Computational Finance I	4	3	30	45	75	3
IV	21BTA001/ 21ATA001/ 21BCMOE1	OEC I : Basic Tamil I /Advanced Tamil I / Aptitude and Logical Reasoning	2	2	-	50	50	2
<b>Total</b>			<b>30</b>				<b>625</b>	<b>25</b>
<b>SEMESTER IV</b>								
III	21BCM401	Core 9 : Higher Corporate Accounting	5	3	50	50	100	4
III	21BCM402	Core 10: Commercial Law	5	3	50	50	100	4
III	21BCM403	Core 11: Corporate Communication	4	3	50	50	100	4
III	21BCM404	Core 12: Indirect Taxation	5	3	50	50	100	4
III	21BCMA04	Allied 4 : Business Statistics	5	3	50	50	100	4
IV	21BCMSB3/ 21BCMSB4	SBC II- Computerized Accounting/ Computational Finance II	4	3	30	45	75	3
IV	21BTA002/ 21ATA001/ 21OEC002	OEC II : Basic Tamil II/Advanced Tamil II/ Communicative English	2	2	-	50	50	2
V	21NSS001/ 21NCC001/ 21SPT001/ 21EXT001	SOC 1: NCC/NSS/Sports/ Extension Activities	-	-	50	-	50	2
<b>Total</b>			<b>30</b>				<b>675</b>	<b>27</b>
<b>SEMESTER V</b>								
III	21BCM501	Core 13: Cost Accounting	5	3	50	50	100	4
III	21BCM502	Core 14: Entrepreneurial Development	5	3	50	50	100	4
III	21BCM503	Core 15: Income Tax Law and Practice	5	3	50	50	100	4
III	21BCM504	Core 16: Principles of Auditing	5	3	50	50	100	4
III	21BCM505	Core 17: Financial Markets and Services	5	3	50	50	100	4
III	21BCME01/ 21BCME02/ 21BCM E03	Elective I	5	3	50	50	100	4
III	21BCMPR1	Institutional Training	-					

		<b>Total</b>	<b>30</b>			<b>600</b>	<b>24</b>
<b>SEMESTER VI</b>							
III	21BCM601	Core 18: Management Accounting	5	3	50	50	100
III	21BCM602	Core 19: Business Finance	5	3	50	50	100
III	21BCM603	Core 20: Marketing Research	5	3	50	50	100
III	21BCME04/ 21BCME05/ 21BCME06	Elective II	5	3	50	50	100
III	21BCME07/ 21BCME09/ 21BCME08	Elective III	5	3	50	50	100
III	21BCMPR2	Project and Viva Voce	5	3	50	50	100
		<b>Total</b>	<b>30</b>				<b>600</b>
						<b>Total</b>	<b>3600</b>
							<b>140</b>

**List of Skill Based Courses**

S.No	Sem.	Course Code	Course Name	Credits
1	III	21BCMSB1	Skilled Practical I – Computer Applications in Business	3
2	III	21BCMSB2	Skilled Practical II - Computational Finance I	3
3	IV	21BCMSB3	Skilled Practical III – Computerized Accounting	3
4	IV	21BCMSB4	Skilled Practical IV - Computational Finance II	3

**List of Elective Courses**

S.No	Sem.	Course Code	Course Name	Credits
<b>Elective I</b>				
1	V	21BCME01	Human Resource Management	4
2	V	21BCME02	Customer Relationship Management	4
3	V	21BCME03	Organizational Behaviour	4
<b>Elective II</b>				
4	VI	21BCME04	Retail Marketing & Brand Management	4
5	VI	21BCME05	E-Commerce	4
6	VI	21BCME06	International Taxation	4
<b>Elective III</b>				
7	VI	21BCME07	International Financial Reporting Standards	4
8	VI	21BCME08	Investment Management	4

9	VI	21BCME09	Corporate Governance & Business Ethics	4
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## List of Open Elective Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BTA001	Basic Tamil-I	2
2	III	21ATA001	Advanced Tamil-I	2
3	III/IV	21OCE002	Communicative English	2
4	III	21BAEOE1	PC Software	2
5	III	21BBAOE1	Multimedia and its Applications	2
6	III	21BAC0E1	Multimedia and its Applications	2
7	III	21BCM0E1	Aptitude and Logical Reasoning	2
8	III	21BCC0E1	Human Resource Management	2
9	III	21BCSOE1	Multi Media	2
10	III	21BCIOE1	E Business	2
11	III	21BCPOE1	Web Designing	2
12	III	21BHMOE1	Communicative Hindi - I	2
13	III	21BVCOE1	E-Commerce	2
14	IV	21BTA002	Basic Tamil-II	2
15	IV	21ATA002	Advanced Tamil-II	2
16	IV	21BAEOE2	Introduction to Information Security	2
17	IV	21BCAOE1	Banking Theory	2
18	IV	21BSCOE1	Management Information System	2
19	IV	21BITOE1	Microprocessor and its Applications	2
20	IV	21BCTOE1	Mathematical Aptitude	2
21	IV	21BMAOE1	Basics of Internet	2
22	IV	21BESOE1	Web Designing	2
23	IV	21BHMOE2	Communicative Hindi - II	2
24	IV	21BCDOE1	Introduction to Research	2
25	IV	21BVCOE2	Basics of Sound and Acoustics	2

## List of Extra Credit Courses

Sem	Code	Course Title	Marks	Credits
III	21BCM0C1	Principles of International Trade	100	2
IV	21BCM0C2	Digital Finance	100	2
V	21BCM0C3	NPTEL/MOOC/SWAYAM Courses	100	2

Summary of the Programme

Part	No of Papers	Total Credits	Total Marks
I	2	6	200
II	2	6	200
III -Core	20	80	2000
III - Allied	4	16	400
III - Elective	3	12	300
III -Project	1	4	100
III - SBC	2	6	150
IV -Foundation Course	2	4	100
IV - OEC	2	4	100
V Extension Activities	1	2	50
<b>Total</b>	<b>39</b>	<b>140</b>	<b>3600</b>

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Course Code	Course Title	Ins. Hrs/Week	Examination				
			Dur. Hrs.	CIA	CE	Total	Credit
<b>SEMESTER I</b>							
21MCM101	Core 1 - Corporate Accounting	6	3	50	50	100	4
21MCM102	Core 2 - Human Resource Management	5	3	50	50	100	4
21MCM103	Core 3 - International Business	5	3	50	50	100	4
21MCM104	Core 4 - Legal Aspects in Banking and Insurance	5	3	50	50	100	4
21MCM105	Core 5 - Business Environment	5	3	50	50	100	4
21MCM106	Core 6 - Managerial Economics	4	3	50	50	100	4
	<b>Total</b>	<b>30</b>				<b>600</b>	<b>24</b>
<b>SEMESTER II</b>							
21MCM201	Core 7 - Advanced Cost Accounting	5	3	50	50	100	4
21MCM202	Core 8 - Indirect Taxation	5	3	50	50	100	4
21MCM203	Core 9 - Marketing Management	5	3	50	50	100	4
21MCM204	Core 10 - Financial Management	5	3	50	50	100	4
21MCM205	Core 11 - Business Research Methods	5	3	50	50	100	4
21MCME01/ 21MCME02/ 21MCME03	Elective I	5	3	50	50	100	4
	<b>Total</b>	<b>30</b>				<b>600</b>	<b>24</b>
<b>SEMESTER III</b>							
21MCM301	Core 12 - Direct Taxes	5	3	50	50	100	4
21MCM302	Core 13 - Forensic Auditing	5	3	50	50	100	4
21MCM303	Core 14 - Labour Law and Industrial Relations	5	3	50	50	100	4
21MCM304	Core 15 - E-Commerce and MIS	5	3	50	50	100	4
21MCMP01	Core Practical I - Computer Application in Business	5	3	50	50	100	4
21MCME04/ 21MCME05/	Elective II	5	3	50	50	100	4

21MCME06							
21MCMRA1	Research Article 1						
	<b>Total</b>	<b>30</b>				<b>600</b>	<b>24</b>
<b>SEMESTER IV</b>							
21MCM401	Core 16 - Management Accounting	5	3	50	50	100	4
21MCM402	Core 17 - Strategic Management	5	3	50	50	100	4
21MCME07/ 21MCME08/ 21MCME09	Elective III	5	3	50	50	100	4
21MCMPR1	Major Project	15	3	100	100	200	6
21MCMRA2	Research Article 2						
	<b>Total</b>	<b>30</b>				<b>500</b>	<b>18</b>
	<b>Total</b>					<b>2300</b>	<b>90</b>

**List of Elective Courses**

S.No	Sem	Course Code	Course Title	Credit
<b>Elective I</b>				
1	II	21MCME01	Foreign Exchange Management	4
2		21MCME02	Institutional Facilitating International Trade	4
3		21MCME03	Logistics and Supply Chain Management	4
<b>Elective II</b>				
4	III	21MCME04	Security Analysis and Portfolio Management	4
5		21MCME05	Fundamental and Technical Analysis	4
6		21MCME06	Futures and Options	4
<b>Elective III</b>				
7	IV	21 MCME07	Entrepreneurship & Small Business Management	4
8		21MCME08	Micro Finance Management	4
9		21MCME09	Retail Marketing Management	4

**List of Extra Credit Course**

S.No	Sem.	Course Code	Course Title	Marks	Credit
1	II	21MCMAC1	Cyber Law	100	2
2	III	21MCMAC2	NPTEL/MOOC/SWAYAM Courses	100	2

Summary of the Programme

Particulars	No.of Papers	Total Credits	Total Marks
Core	17	68	1700
Practical	1	4	100
Elective	3	12	300
Project	1	6	200
<b>Total</b>	<b>22</b>	<b>90</b>	<b>2300</b>

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