



**BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024**

**B.Com. PROFESSIONAL ACCOUNTING**

**COURSE STRUCTURE UNDER CBCS**

**(Applicable to the candidates admitted from the academic year 2019 -2020 onwards)**

**(NAAN MUDHALVAN SCHEME WAS IMPLEMENTED IN 6<sup>th</sup> SEMESTER ALONE FOR 2020-2021 BATCH )**

Sem	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total
						Int.	Ext.	
I	I	Language Course – I (LC) – Tamil*/Other Languages + #	6	3	3	25	75	100
	II	English Language Course - I (ELC)	6	3	3	25	75	100
	III	Core Course – I (CC) Principles of Accountancy	6	5	3	25	75	100
		Core Course – II (CC) Business Organization and Management	6	5	3	25	75	100
		Allied Course –I (AC) Business Economics	4	3	3	25	75	100
		<b>Add-on Course-I \$ Professional English-I</b>	<b>6 @</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	IV	Value Education	2	2	3	25	75	100
		<b>Total</b>	<b>30+6@</b>	<b>25</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>700</b>
II	I	Language Course – II (LC) - Tamil*/Other Languages + #	6	3	3	25	75	100
	II	English Language Course – II (ELC)	6	3	3	25	75	100
	III	Core Course – III(CC) Professional Accounting	6	5	3	25	75	100
		Core Course – IV (CC) Computer Applications in Business <b>Theory - 60 marks (UE: 45: IA: 15)</b> <b>Practical 40 marks (UE: 30: IA: 10)</b> <b>*Theory 2 hours &amp; Practical 2 Hours</b>	6	5	*4	25	75	100
		Allied Course – II Business Mathematics	4	3	3	25	75	100
		<b>Add-on Course-II \$ Professional English- II</b>	<b>6 @</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
		Environmental Studies	2	2	3	25	75	100
		<b>Total</b>	<b>30+6@</b>	<b>25</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>700</b>

III	I	Language Course – III (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - III (ELC)	6	3	3	25	75	100
	III	Core Course – V (CC) Cost Accounting for professionals	6	5	3	25	75	100
		Core Course – VI (CC) Business Laws	6	5	3	25	75	100
		Allied Course – III(AC) Business Statistics	4	3	3	25	75	100
I V	Non Major Elective I – for those whostudied Tamil under Part I  a. Basic Tamil for other language students  b. Special Tamil for those who studied Tamil upto 10th +2 but opt for other languages in degreeprogramme  <b>A) Modern Banking</b> (or) <b>B) Management Concepts</b>	2	2	3	25	75	100	
		<b>Total</b>	<b>30</b>	<b>21</b>				<b>600</b>
IV	I	Language Course –IV (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	II I	Core Course – VII (CC) – Corporate Professional Accounting	5	5	3	25	75	100
		Core Course - VIII (CC)- Managerial Communication	5	5	3	25	75	100
		Allied Course – IV (AC) Corporate Laws	4	3	3	25	75	100
	IV	Non Major Elective II – for those who studiedTamil under Part I  a) Basic Tamil for other language students  b) Special Tamil for those who studied Tamil upto 10 <sup>th</sup> +2 but opt for other languages indegree programme <b>A) Office Management</b> (or) <b>B) Marketing</b>	2	2	3	25	75	100
	V	Skill Based Elective I	2	2	3	25	75	100
		<b>Total</b>	<b>30</b>	<b>23</b>				<b>700</b>

V	III	Core Course – IX (CC) Management Accounting for Managers	5	5	3	25	75	100
		Core Course – X (CC) Income Tax Law and Practice	5	5	3	25	75	100
		Core Course – XI (CC) Auditing	5	5	3	25	75	100
		Core Course – XII (CC) Accounting Package - Tally <b>Theory – 60 marks ( UE:45; IA:15)</b> <b>Practical 40 marks (UE: 30; IA:10)</b> <b>*Theory 2 hours &amp; Practical 2 Hours</b>	5	5	*4	25	75	100
		Major Based Elective – I <b>A) Services Marketing</b> (or) <b>B) Logistics Management</b>	4	3	3	25	75	100
	IV	Skill Based Elective – II	2	2	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
		<b>Total</b>	<b>30</b>	<b>29</b>				<b>800</b>
VI	III	Core Course – X III (CC) Financial Management	6	5	3	25	75	100
		Core Course – XIV (CC) Indirect Taxation	6	5	3	25	75	100
		Core Course – XV (CC) Financial Market & Operations	6	5	3	25	75	100
		Major Based Elective II <b>A) Human Resource Management</b> (or) <b>B) Corporate Governance</b>	5	4	3	25	75	100
		Major Based Elective III <b>A) Insurance Management</b> (or) <b>B) E-Commerce</b>	6	4	3	25	75	100
	V	Extension Activities**		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
	<b>VI</b>	<b>Naan Mudhalvan Scheme (NMS) @@</b> <b>(Digital Banking, Logistics and Audit,</b> <b>Essentials for employability - Digital</b> <b>Marketing/Mutual Funds)</b>	<b>---</b>	<b>2</b>	<b>--</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Total</b>	<b>30</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>
		<b>Grand Total</b>	<b>180</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4200</b>

#### NO. OF COURSES

Language Part – I	-	4
English Part –II	-	4
Core Paper	-	15
Allied Paper	-	4
Add –on Course	-	2
Non-Major Elective	-	2
Skill Based Elective	-	3
Major Based Elective	-	3
Environmental Studies	-	1
Value Education	-	1
Soft Skill Development	-	1
Gender Studies	-	1
Extension Activities	-	1 (Credit only)
Naan Mudhalvan Scheme	-	1

- \* For those who studied Tamil up to 10 +2 (Regular Stream)
- + Syllabus for other Languages should be on par with Tamil at degree level
- # Those who studied Tamil up to 10 +2 but opt for other languages at degree level under Part I should study special Tamil under Part -IV
- \*\* Extension Activities shall be outside instruction hours  
Non Major Elective I & II – for those who studied Tamil under Part I
  - a) Basic Tamil I & II for other language students
  - b) Special Tamil I & II for those who studied Tamil up to 10<sup>th</sup> or +2 but opt for other languages in degree programmes
- \$ **Add on Course: The Professional English – Four Streams Course is offered in the 1<sup>st</sup> and 2<sup>nd</sup> Semester in all UG Courses. It will be taught apart from the Existing hours of teaching/ additional hours of teaching (1 hour /day) as a 4 credit paper as an add on course on par with Major Paper and completion of the paper is must to continue his/her studies further. (As per G.O. No. 76, Higher Education (K2) Department dated: 18.07.2020)**
- @ **The Extra 6 hrs/cycle as per the G.O. 76/2020 will be utilized for the Add on Professional English Course.**
- @@ **Naan Mudhalvan Scheme: As per Naan Mudhalvan Scheme instruction**

#### Note:

**Theory :** Internal (CIA) - 25 marks; External (UE) -75 marks.

#### Theory & Practical:

Internal Assessment : Theory - 15 Marks: Practical – 10 Marks.  
University Examination : Theory - 45 Marks: Practical - 30 Marks  
Separate passing minimum is prescribed for Internal and External

#### Passing Minimum:

A candidate shall be declared to have passed in each course if he /she secures not less than 40 % marks out of 75 marks (i.e., 30 marks) in the University Examination (UE) and 40% out of 25 marks (i.e., 10 marks) in the Internal Assessment.(CIA)

Examination Duration : Theory : 3Hours.

Examination Duration : Theory 2 Hours: Practical 2 Hours