

## **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 IMPLEMETED IN 6<sup>th</sup> SEMESTER ALONE FOR 2020-2021 BATCH )

Sem	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total
						Int.	Ext.	
	Ι	Language Course – I (LC) –	6	3	3	25	75	100
		Tamil*/Other Languages +#						
Ι	II	English Language Course - I (ELC)	6	3	3	25	75	100
	III	Core Course – I (CC)	6	5	3	25	75	100
		Principles of Accountancy						
		Core Course – II (CC)	6	5	3	25	75	100
		Business Organization and Management						
		Allied Course –I (AC)	4	3	3	25	75	100
		Business Economics						
		Add-on Course-I \$			3	25	75	100
		Professional English-I	6@	4	3	25	/5	100
	IV	Value Education	2	2	3	25	75	100
		Total	<b>30+6</b> @	25				700
II	Ι	Language Course – II (LC) -	6	3	3	25	75	100
		Tamil*/Other Languages +#						
	II	English Language Course – II (ELC)	6	3	3	25	75	100
	III	Core Course – III(CC)	6	5	3	25	75	100
		Professional Accounting						
		Core Course – IV (CC)	6	5	*4	25	75	100
		Computer Applications in Business						
		Theory - 60 marks (UE: 45: IA: 15)						
		Practical 40 marks (UE: 30: IA: 10)						
		*Theory 2 hours & Practical 2 Hours						
		Allied Course – II	4	3	3	25	75	100
		<b>Business Mathematics</b>						
		Add-on Course-II \$	6 @	4	3	25	75	100
		Professional English-II	0 @	<b>4</b>	3	20	75	100
		Environmental Studies	2	2	3	25	75	100
		Total	<b>30+6</b> @	25				700

	Ι	Language Course – III (LC)	6	3	3	25	75	100
		Tamil*/Other Languages +#						
	II	English Language Course - III (ELC)	6	3	3	25	75	100
	III	Core Course – V (CC)	6	5	3	25	75	100
		Cost Accounting for professionals	0				, 0	100
		Core Course – VI (CC)	6	5	3	25	75	100
III		Business Laws	0			23	15	100
		Allied Course – III(AC)	4	3	3	25	75	100
		Business Statistics	4	5	5	23	75	100
	T				2	- 25	7.5	100
	I	Non Major Elective I – for those whostudied Tamil under Part I	2	2	3	25	75	100
	V	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						
		A) Modern Banking (or)						
		B) Management Concepts						
		Total	30	21				600
IV	Ι	Language Course –IV (LC)	6	3	3	25	75	100
		Tamil*/Other Languages +#						
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	II	Core Course – VII (CC) –	5	5	3	25	75	100
	Ι	Corporate Professional Accounting						
		Core Course - VIII (CC)-	5	5	3	25	75	100
		Managerial Communication						
		Allied Course – IV (AC)	4	3	3	25	75	100
		Corporate Laws						
		Non Major Elective II – for those who studiedTamil under Part I	2	2	3	25	75	100
		a) Basic Tamil for other language students						
	IV	b) Special Tamil for those who studied Tamil upto 10 <sup>th</sup> +2 but opt for other						
		languages indegree programme         A) Office Management         (or)						
		B) Marketing						
	V	Skill Based Elective I	2	2	3	25	75	100
1		Total	30					

VIIICore Course – IX (CC)55325Management Accounting for ManagersCore Course – X (CC)55325Income Tax Law and PracticeCore Course – XI (CC)55325AuditingCore Course – XII (CC) Accounting55325Package - TallyTheory – 60 marks (UE:45; IA:15)7725Practical 40 marks (UE: 30; IA:10)*Theory 2 hours & Practical 2 Hours77Major Based Elective – I43325A) Services Marketing (or)02325IVSkill Based Elective – II22325IVSkill Based Elective – III22325VIIIICore Course – X III (CC)65325VIIIICore Course – X III (CC)65325VIIIICore Course – X III (CC)65325	75 75 75 75 75 75 75 75 75	100 100 100 100
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Income Tax Law and PracticeIncome Tax Law and PracticeCore Course - XI (CC)55325Auditing55325Core Course - XII (CC) Accounting55*425Package - TallyTheory - 60 marks ( UE:45; IA:15)8810Practical 40 marks (UE: 30; IA:10)*Theory 2 hours & Practical 2 Hours8325Major Based Elective - I43325A) Services Marketing67325IV <skill -="" based="" elective="" ii<="" td="">22325IV<skill -="" based="" elective="" iii<="" td="">22325Soft Skills Development22325VIIIICore Course - X III (CC)65325VIIIICore Course - X III (CC)65325</skill></skill>	75 75 75 75 75	100
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Practical 40 marks (UE: 30; IA:10) *Theory 2 hours & Practical 2 HoursMajor Based Elective -1433A) Services Marketing (or)7433B) Logistics Management7723IVSkill Based Elective - II22325IVSkill Based Elective - III22325Soft Skills Development22325VIIIICore Course - X III (CC)65325Financial Management765325	75	100
*Theory 2 hours & Practical 2 Hours43325Major Based Elective-I43325A) Services Marketing (or)(or)43325B) Logistics Management122325IVSkill Based Elective – II22325IVSkill Based Elective – III22325Soft Skills Development22325VIIIICore Course – X III (CC)65325Financial Management1122325	75	100
Major Based Elective - I43325A) Services Marketing (or)(or)8) Logistics Management43325IVSkill Based Elective - II22325IVSkill Based Elective - III22325Soft Skills Development22325VIIIICore Course - X III (CC)65325Financial Management65325	75	100
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Financial Management		800
	75	100
Core Course – XIV (CC)         6         5         3         25		
	75	100
Indirect Taxation		
Core Course – XV (CC)         6         5         3         25	75	100
Financial Market & Operations		
Major Based Elective II54325	75	100
A) Human Resource Management		
(or)		
B) Corporate Governance     6     4     3     25	75	100
Major Based Elective III64325A) Insurance Management64325	75	100
(or)		
B) E-Commerce		
V   Extension Activities**       1   -	-	-
Gender Studies11325	75	100
VINaan Mudhalvan Scheme (NMS)@@225	75	100
(Digital Banking, Logistics and Audit,		
Essentials for employability - Digital		
Marketing/Mutual Funds)		
		700
<b>Total 30 27</b>	-	700
Grand Total 180 150	1	4200

<b>NO. OF COURSES</b>			
Language Part – I	-	4	
English Part –II	-	4	
Core Paper	-	15	
Allied Paper	-	4	
Add –on Ĉourse	-	2	
Non-Major Elective	-	2	
<b>Skill Based Elective</b>	-	3	
Major Based Elective	-	3	
<b>Environmental Studies</b>	-	1	
Value Education	-	1	
Soft Skill Development	-	1	
Gender Studies	-	1	
<b>Extension Activities</b>	-	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 shouldstudy 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  $10^{th}$  or +2 but opt for other languages in degree programmes

- S 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)
- (a) The Extra 6 hrs/cycle as per the G.O. 76/2020 will be utilized for the Add on Professional English Course.
- (a) 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