

# BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI - 620 024 B.Com.

## **COURSE STRUCTURE UNDER CBCS** (Applicable to the candidates admitted from the academic year 2016 -2017 onwards)

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

Sem.	Part		Ins.	Credit	Exam	Ma	rks	Total
		Course	Hrs		Hours	Int.	Ext.	
	Ι	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
I	III	Core Course – I (CC) Principles of Accountancy	6	5	3	25	75	100
		Core Course – II (CC) Marketing	6	5	3	25	75	100
		Allied Course –I (AC) Business Management	4	3	3	25	75	100
		Add-on Course-I \$ Professional English- I	6 @	4	3	25	75	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
		Business Accounting Core Course – IV (CC)	6	5	3	25	75	100
		Banking Theory Law & Practice	-	-	_	-		
		Allied Course – II	4	3	3	25	75	100
		Business Economics						
		Add-on Course-II \$ Professional English- II	6 @	4	3	25	75	100
		Environmental Studies	2	2	3	25	75	100
		Total	<b>30+6</b> @	25				700

	Ι	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)	6	5	3	25	75	100
		Partnership Accounts Core Course – VI (CC)	6	5	3	25	75	100
		Business Law	0				10	100
		Allied Course – III(AC) Business Communication	4	3	3	25	75	100
III	IV	<ul> <li>Non Major Elective I – for those who studied Tamil under Part I</li> <li>a. Basic Tamil for other language students</li> <li>b. Special Tamil for those who studied Tamil upto 10th +2 but opt for other languages in degree programme</li> <li>A) Personal Investment</li> </ul>	2	2	3	25		100
		(or) B) Elements of Insurance						
		Total	30	21				600
IV	Ι	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
	III	Core Course – VII (CC) – Cost Accounting	5	5	3	25	75	100
		Core Course - VIII (CC)- Business Tools for Decision making	5	5	3	25	75	100
		Allied Course – IV (AC) Company Law	4	3	3	25	75	100
	IV	<ul> <li>Non Major Elective II – for those who studied Tamil under Part I</li> <li>a. Basic Tamil for other language students</li> <li>b. Special Tamil for those who studied Tamil upto 10<sup>th</sup> +2 but opt for other languages in degree programme</li> <li>A) Introduction to Accountancy</li> </ul>	2	2	3	25	75	100
		(or) B) Salesmanship						
	V	Skill Based Elective I	2	2	3	25	75	100
		TOTAL	30	23				700

V	III	Core Course – IX (CC) Corporate Accounting	5	5	3	25	75	100
		Core Course – X (CC)	5	5	3	25	75	100
		Auditing						
		Core Course – XI (CC)	5	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						
		Core Course – XII (CC)	5	5	3	25	75	100
		Management Accounting						
		Major Based Elective – I	4	3	3	25	75	100
		A) Entrepreneurial Development						
		(or) B) International Marketing						
	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
		Total	30	29	_			800
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VI	III	Core Course – X III (CC) Financial Management	6	5	3	25	75	100
		Core Course – XIV (CC)	6	5	3	25	75	100
		Income Tax Theory Law & Practice	Ū		C		, .	100
		Core Course – XV (CC)	6	5	3	25	75	100
		Financial Services						
		Major Based Elective II	5	4	3	25	75	100
		A) Human Resource Management (or)						
		B) Service Marketing						
		Major Based Elective III	6	4	3	25	75	100
		A) Insurance Management						
		(or)						
	<b>X</b> 7	B) Investment Management		1				
	V	Extension Activities**		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@ (Digital Banking, Logistics and Audit, Essentials for employability - Digital Marketing/Mutual Funds))		2		25	75	100
	_	Total	30	27	-	-	-	700
		Grand Total	180	150	-	-	-	4200

#### **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	
<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<sup>th</sup> 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) a Naan Mudhalvan Scheme: As per Naan Mudhalvan Scheme instruction

#### Note:

- 1. **Theory** Internal 25 marks External 75 marks
- 2. Theory & Practical:

Internal Assessment :Theory - 15Marks: Practicals -10 Marks. University Examination : Theory - 45 Marks: Practicals - 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)