



**BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024**

**B.Com (APPLIED)**

**COURSE STRUCTURE UNDER CBCS**

**(Applicable to the candidates admitted from the academic year 2016 -2017 onwards)**

*(NAAN MUDHALVAN SCHEME WAS IMPLEMENTED FROM 4<sup>th</sup> SEMESTER ONWARDS FOR 2021-2022 BATCH)*

Sem	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total
						Int.	Ext.	
<b>I</b>	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	<b>Core Course – I (CC)</b> <b>Principles of Accountancy</b>	6	5	3	25	75	100
		<b>Core Course – II (CC)</b> <b>Marketing</b>	6	5	3	25	75	100
		<b>Allied Course –I (AC)</b> <b>Business Management</b>	4	3	3	25	75	100
		<b>Add-on Course-I \$</b> <b>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>700</b>
<b>II</b>	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	<b>Core Course – III(CC)</b> <b>Business Mathematics &amp; Statistics</b>	6	5	3	25	75	100
		<b>Core Course – IV (CC)</b> <b>Practical Banking</b>	6	5	3	25	75	100
		<b>Allied Course – II (AC)</b> <b>Business Economics</b>	4	3	3	25	75	100
		<b>Add-on Course-II \$</b> <b>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>700</b>

<b>III</b>	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	<b>Core Course – V (CC) Financial Accounting</b>	6	5	3	25	75	100
		<b>Core Course – VI (CC) Investment Banking</b>	6	5	3	25	75	100
		<b>Allied Course – III(AC) Business Communication.</b>	4	3	3	25	75	100
	IV	Non Major Elective I – for those who studied 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 degree programme <b>A. Personal Investment (or) B. Elements of Insurance</b>	2	2	3	25	75	100
		<b>Total</b>	<b>30</b>	<b>21</b>				<b>600</b>
<b>IV</b>	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
	III	<b>Core Course – VII (CC) – Cost Accounting</b>	5	5	3	25	75	100
		<b>Core Course - VIII (CC)- Computer Applications in business</b>  <b>Theory - 60 Marks (UE:45 IA:15) Practical -40 Marks (UE:30 IA:10) *Theory 2 hours &amp; Practical 2 hours</b>	5	5	*4	25	75	100
		<b>Allied Course – IV (AC) Business Law</b>	4	3	3	25	75	100
	IV	Non Major Elective II – for those who studied Tamil 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 in degree programme <b>A) Introduction to Accountancy (or) B) Salesmanship</b>	2	2	3	25	75	100
	V	Skill Based Elective I	2	2	3	25	75	100
	<b>VI</b>	<b>Naan Mudhalvan Scheme (NMS) @@ Digital Skills for Employability- Microsoft Office Fundamentals</b>	<b>--</b>	<b>2</b>	<b>--</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Total</b>	<b>30</b>	<b>25</b>				<b>800</b>

V	III	Core Course – IX (CC) Corporate Accounting	5	5	3	25	75	100
		Core Course – X (CC) Auditing	5	5	3	25	75	100
		Core Course – XI (CC) Management Accounting	5	5	3	25	75	100
		Core Course – XII (CC) Human Resource Management	5	5	3	25	75	100
		Major Based Elective – I Institutional Training	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
	VI	Naan Mudhalvan Scheme (NMS) @@ Accounting and Trading Essentials for Employability- Fin Pro	--	2	--	25	75	100
		Total	30	31				900
VI	III	Core Course – X III (CC) Financial Management	6	5	3	25	75	100
		Core Course – XIV (CC) Income Tax Theory Law & Practice	6	5	3	25	75	100
		Core Course – XV (CC) Financial Services	6	5	3	25	75	100
		Major Based Elective II A) Entrepreneurial Development (or) B) Investment Management	5	4	3	25	75	100
		Major Based Elective III Field Visit & Report	6	4	3	25	75	100
	V	Extension Activities**		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@ Banking & Audit Essentials for Employability- FINTRON	--	2	--	25	75	100
		Total	30	27				700
		Grand Total	180	154				4400

## NO. OF COURSES

Language Part – I	-	4
English Part –II	-	4
Core Paper	-	15
Allied Paper	-	4
<b>Add –on Course</b>		<b>2</b>
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)
<b>Naan Mudhalvan Scheme</b>	-	<b>3</b>

- \* 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:

**1. Theory:** Internal 25 marks External 75 marks

### 2. Theory & Practical:

Internal Assessment: Theory - 15 Marks : 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)

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