



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 FROM 4th SEMESTER ONWARDS FOR 2021-2022 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 |
| | | Add-on Course-I \$ Professional English- I | 6 @ | 4 | 3 | 25 | 75 | 100 |
| | IV | Value Education | 2 | 2 | 3 | 25 | 75 | 100 |
| | Total | | 30+6@ | 25 | -- | -- | -- | 700 |
| 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 Theory – 60 marks (UE:45; IA:15) Practical 40 marks (UE: 30; IA:10) *Theory 2 hours & Practical 2 Hours | 6 | 5 | *4 | 25 | 75 | 100 |
| | | Allied Course – II Business Mathematics | 4 | 3 | 3 | 25 | 75 | 100 |
| | | Add-on Course-II \$ Professional English- II | 6 @ | 4 | 3 | 25 | 75 | 100 |
| | | Environmental Studies | 2 | 2 | 3 | 25 | 75 | 100 |
| | Total | | 30+6@ | 25 | -- | -- | -- | 700 |

| | | | | | | | | |
|-----|-----|---|--------------|-----------|-----------|-----------|-----------|------------|
| 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 |
| | 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 A) Modern Banking (or) B) Management Concepts | 2 | 2 | 3 | 25 | 75 | 100 |
| | | Total | 30 | 21 | | | | 600 |
| 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 |
| | III | 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 studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme A) Office Management (or) B) Marketing | 2 | 2 | 3 | 25 | 75 | 100 |
| | V | Skill Based Elective - I | 2 | 2 | 3 | 25 | 75 | 100 |
| | VI | Naan Mudhalvan Scheme (NMS) @@ Digital Skills for Employability- Microsoft Office Fundamentals | - | 2 | 3 | 25 | 75 | 100 |
| | | | TOTAL | 30 | 25 | | | |

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|----|-----|--|------------|------------|----|----|----|-------------|
| 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 Theory – 60 marks (UE:45; IA:15)Practical 40 marks (UE: 30; IA:10) *Theory 2 hours & Practical 2 Hours | 5 | 5 | *4 | 25 | 75 | 100 |
| | | Major Based Elective – I A) Services Marketing (or) B) Logistics Management | 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 | 3 | 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) 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 A) Human Resource Management (or) B) Corporate Governance | 5 | 4 | 3 | 25 | 75 | 100 |
| | | Major Based Elective III A) Insurance Management (or) B) E-Commerce | 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 | 3 | 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 |
| 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 | - | 3 |

- * 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 10th or +2 but opt for other languages in degree programmes.
- \$ Add on Course: The Professional English – Four Streams Course is offered in the 1st and 2nd 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: Practicals – 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
