



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 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) 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	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) Business Accounting	6	5	3	25	75	100
		Core Course – IV (CC) Banking Theory Law & Practice	6	5	3	25	75	100
		Allied Course – II Business Economics	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) Partnership Accounts	6	5	3	25	75	100
		Core Course – VI (CC) Business Law	6	5	3	25	75	100
		Allied Course – III(AC) Business Communication	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 10 th +2 but opt for other languages in degree programme A) Personal Investment (or) B) Elements of Insurance	2	2	3	25		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) – 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	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) Introduction to Accountancy (or) B) Salesmanship	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	--	25	75	100
	TOTAL		30	25				800

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) Computer Applications in Business 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
		Core Course – XII (CC) Management Accounting	5	5	3	25	75	100
		Major Based Elective – I A) Entrepreneurial Development (or) B) International Marketing	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
	V	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) Human Resource Management (or) B) Service Marketing	5	4	3	25	75	100
		Major Based Elective III A) Insurance Management (or) B) Investment Management	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
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:

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)
