

B.COM- PROFESSIONAL ACCOUNTING

**CHOICE BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)**

(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

(NAAN MUDHALVAN SCHEME WAS IMPLEMENTED in 2nd SEMESTER FOR 2024-2025 BATCH)

em.	Part	Courses	Title	Ins. Hrs.	Credits	Exam. Hours	Maximum Marks		
							Int.	Ext.	Total
I	I	Language Course – I (Tamil \$ /Other Languages +#)		6	3	3	25	75	100
	II	English Course-I		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
		First Allied Course-I (AC)	Management Concepts	4	3	3	25	75	100
	IV	Value Education	Value Education	2	2	3	25	75	100
		Total		30	21				600
II	I	Language Course - II (Tamil \$/ Other Languages +#)		6	3	3	25	75	100
	II	English Course-II		4	3	3	25	75	100
	III	Core Course – III (CC)	Business Accounting	6	5	3	25	75	100
		Core Course- IV (CC)	Business Tools For Decision Making	6	5	3	25	75	100
		Add on Course- I ##	Professional English- I	6 *	4	3	25	75	100
		First Allied Course-II (AC)	Business Economics	4	3	3	25	75	100
	IV	Environmental Studies	Environmental Studies	2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Overview of English Language Communication	2	2	3	25	75	100
		Total		30 +6 *	27				800

III	I	Language Course - III (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-III		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
		Second Allied Course-I (AC)	Business Mathematics	4	3	3	25	75	100
		Add on Course- II ##	Professional English- II	6 *	4	3	25	75	100
	IV	Non-Major Elective Course- I @ Those who choose Tamil in Part -I can choose a non- major elective course offered by other departments. Those who do not choose Tamil in Part- I must choose either a) Basic Tamil if Tamil language was not studied in school level (or) b) Special Tamil if Tamil language was studied upto 10 th & 12 th std.	1. Personal Investment(or) 2. Elements of Insurance (For other than all B.Com and BBA)	2	2	3	25	75	100
		Total		30 +6 *	25				700
IV	I	Language Course - VI (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-IV		6	3	3	25	75	100
	III	Core Course – VII (CC)	Cost Accounting	6	5	3	25	75	100
		Core Course-VIII (CC)	Managerial Communication	6	5	3	25	75	100
		Second Allied Course-II (AC)	Company Law and Secretarial Practices (2013 Amendments)	4	3	3	25	75	100
	IV	@ Non Major Elective Course-II (NME) Those who choose Tamil in Part-I can choose a non- major elective course offered by other departments. Those who do not choose Tamil in Part-I must choose either a) Basic Tamil if Tamil language was not studied in school level (or) b) Special Tamil if Tamil Language was studied upto 10 th & 12 th Std.	1. Introduction to Accountancy (or) 2. Salesmanship (For other than All B.Com and BBA)	2	2	3	25	75	100
		Total		30	21				600

V	III	Core Course-IX (CC)	Corporate Accounting-I	5	5	3	25	75	100
		Core Course-X (CC)	Computerized Accounting (Theory)	5	5	3	25	75	100
		Core Practical –I (CCP)	Computerized Accounting (Practical)	5	5	3	40	60	100
		Core Course-XI (CC)	Management Accounting	5	5	3	25	75	100
		Major Based Elective Course-I (MBE)	1. Auditing (or) 2. Human Resource Management	5	5	3	25	75	100
	IV	Skill Based Elective Course-I	Information Technology Concepts	3	2	3	25	75	100
		Soft Skills Development		2	2	3	25	75	100
		Total		30	29				700
VI	III	Core Course- XII (CC)	Financial Management	5	5	3	25	75	100
		Core Course –XIII (CC)	Income Tax Law and Practice	6	5	3	25	75	100
		Core Course-XIV (CC)	Corporate Accounting -II	6	5	3	25	75	100
		Major Based Elective Course-II (MBE)	1. Entrepreneurship Development (or) 2. Investment Management	5	5	3	25	75	100
		Project		4	3		20	80	100
	IV	Skill Based Elective Course-II	Basics of Goods and Service Tax	3	2	3	25	75	100
	V	Gender Studies		1	1	3	25	75	100
		Extension Activities **		--	1	--	--	--	--
		Total		30	27				700
		Grand Total		180 + 12*	150				4100

- \$ For those who studied Tamil upto 10th +2 (Regular Stream)
 + Syllabus for other Languages should be on par with Tamil at degree level
 # Those who studied Tamil upto 10th +2 but opt for other languages in degree level under Part- I should study special Tamil in Part –IV
 ## The Professional English – Four Streams Course is offered in the 2nd and 3rd Semester (only for 2022-2023 Batch) 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.
 ** Extension Activities shall be outside instruction hours.
 @ NCC Course is one of the Choices in Non-Major Elective Course. Only the NCC Cadets are eligible to choose this course. However, NCC Course is not a Compulsory Course for the NCC Cadets.
 @@ Naan Mudhalvan Scheme: As per Naan Mudhalvan Scheme instruction

SUMMARY OF CURRICULUM STRUCTURE OF PROGRAMME – COMMERCE

Sl. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	14	70	1400
4.		Core Practical	1	5	100
5.		Allied Courses I & II	4	12	400
6.		Major Based Elective Courses	2	10	200
7.		Add –on Course – I & II	2	8	200
8.		Project	1	3	100
9.	IV	Non Major Elective Courses	2	4	200
10.		Skill Based Elective Courses	2	4	200
11.		Soft Skills Development	1	2	100
12.		Value Education	1	2	100
13.		Environmental Science	1	2	100
14.	V	Gender Studies	1	1	100
15.		Extension Activities	1	1	---
16.	VI	Naan Mudhalvan Scheme	1	2	100
		Total	42	150	4100