**BHARATHIAR UNIVERSITY : : COIMBATORE 641 046**

**Bachelor of Commerce (Accounting and Finance) Curriculum (Affiliated colleges)**

*(For the students admitted during the academic year 2021 – 22 onwards)*

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Code** | **Title of the Course** | **Credits** | **Hours** | | **Maximum Marks** | | |
| **Theory** | **Practical** | **CIA** | **ESE** | **Total** |
| **FIRST SEMESTER** | | | | | | | |
| I | Language-I | 4 | 6 | - | 50 | 50 | 100 |
| II | English-I | 4 | 6 | - | 50 | 50 | 100 |
| III | Core I – Principles of Accountancy | 4 | 5 | - | 50 | 50 | 100 |
| III | Core II–Business  Organization & Office Management | 4 | 5 | - | 50 | 50 | 100 |
| III | Allied Paper I – Agricultural Economic of India | 4 | 6 | - | 50 | 50 | 100 |
| IV | Environmental Studies # | 2 | 2 | - | - | 50 | 50 |
| **Total** | | **22** | **30** |  | **250** | **300** | **550** |
| **SECOND SEMESTER** | | | | | | | |
| I | Language-II | 4 | 6 | - | 50 | 50 | 100 |
| II | English-II | 4 | 6 | - | 50 | 50 | 100 |
| III | Core III – Financial Accounting | 4 | 5 | - | 50 | 50 | 100 |
| III | Core IV – Principles of Marketing | 4 | 5 | - | 50 | 50 | 100 |
| III | Allied Paper II – Economic  Analysis | 4 | 6 | - | 50 | 50 | 100 |
| IV | Value Education – Human Rights # | 2 | 2 | - | - | 50 | 50 |
| **Total** | | **22** | **30** |  | **250** | **300** | **550** |
| **THIRD SEMESTER** | | | | | | | |
| III | Core V – Higher Financial Accounting | 4 | 7 | - | 50 | 50 | 100 |
| III | Core VI – Fundamentals of Investment | 4 | 6 | - | 50 | 50 | 100 |
| III | Core VII – Principles of Management | 4 | 6 | - | 50 | 50 | 100 |
| III | Allied: III - Mathematics for Business | 4 | 6 | - | 50 | 50 | 100 |
| I IV | Skill based Subject -1:  Business Application Software-I | 3 | 3 |  | 30 | 45 | 75 |
| IV | Tamil @ / Advanced Tamil # (or)Non-Major Elective–I Yoga for Human Excellence  # / Women’s Rights # Constitution of India # | 2 | 2 | - | - | 50 | 50 |
| **Total** | | **21** | **30** |  | **230** | **295** | **525** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **FOURTH SEMESTER** | | | | | | | | |
| III | Core VIII – Accounting for Corporate | 5 | 5 | - | 50 | 50 | 100 | |
| III | Core IX – Computer Applications in Business | 4 | 4 | - | 50 | 50 | 100 | |
| III | Core X – Business law | 4 | 4 | - | 50 | 50 | 100 | |
| III | Core XI – Executive Business Communication | 3 | 3 | - | 50 | 50 | 100 | |
| III | Core XII – Banking Theory | 3 | 3 | - | 30 | 45 | 75 | |
| III | Allied : IV : Statistics for Business | 4 | 6 | - | 50 | 50 | 100 | |
| IV | **Skill based Subject 2**: **Naan Mudhalvan- Office Fundamentals** [**http://kb.naanmudhalvan**](http://kb.naanmudhalvan/)  **.in/Bharathiar\_University**  **\_(BU)** | 2 |  | 3 | 25 | 25 | 50 | |
| IV | Tamil @ / Advanced Tamil # (or) Non-major elective -II:  General Awareness # | 2 | 2 | - | - | 50 | 50 | |
| **Total** | | **28** | **27** | **3** | **305** | **370** | **675** | |
| **FIFTH SEMESTER** | | | | | | | | |
| III | Core XIII –Accounting for public sector | 4 | 6 | - | 50 | 50 | 100 | |
| III | Core XIV – Banking Law and Practices | 3 | 5 | - | 30 | 45 | 75 | |
| III | Core XV – Cost Accounting | 4 | 5 | - | 50 | 50 | 100 | |
| III | Core XVI – Income Tax Law and Practice | 4 | 6 | - | 50 | 50 | 100 | |
| III | Core XVII: Business Application Software-II | 3 | 3 | - | 30 | 45 | 75 | |
| III | Elective –I: | 4 | 5 | - | 50 | 50 | 100 | |
| IV | Skill Based Subject-III: Naan Mudhalvan-Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I) http://kb.naanmudhalvan.in/images/3/37/BFSI-2\_2023-2024.pdf | 2 |  |  | 25 | 75 | 100 | |
| **Total** | | **24** | **30** | **-** | **285** | **365** | **650** | |
| **SIXTH SEMESTER** | | | | | | | | |
| III | Core XVIII – Management  Accounting | 4 | 6 | - | 50 | 50 | 100 | |
| III | Core XIX - Principles of Auditing | 4 | 6 | - | 50 | 50 | 100 | |
| III | **Core XX - Indirect Taxes** | 4 | 5 | - | 50 | 50 | 100 | |
| III | Core XXI: Computer Applications:-Practical-II | 3 |  | 3 | 30 | 45 | 75 | |
| III | Elective –II : | 3 | 5 | - | 30 | 45 | 75 | |
| III | Elective–III : | 3 | 5 | - | 30 | 45 | 75 | |
| IV | **Skill based Subject-4 : Naan Mudhalvan - Fintech Course (Capital Markets / Digital Marketing / Operational Logistics)** [**http://kb.naanmudhalvan.i**](http://kb.naanmudhalvan.i/) **n/Bharathiar\_University\_(**  **BU)** | 2 |  |  | **25** | **75** | 100 | |
| V | Extension Activities @ | 2 | - | - | 50 | - | 50 | |
| **TOTAL** | | **25** | **27** | **3** | **315** | **360** | **675** |
| **GRAND TOTAL** | | **142** |  |  |  |  | **3625** |

Naan Mudhalvan – Skill courses- external 75 marks will be assessed by Industry and internal will be offered by respective course teacher.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

# No Continuous Internal Assessment (CIA). Only University Examinations

**Online courses will be implemented from next academic year**

$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers Respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA) #No Continuous Internal Assessment (CIA). Only University Examinations

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| **List of** | **Elective Papers** (Colleges can choose any one of the paper as electives) | |
| **Elective – I** | A | **Business Finance** |
| B | Brand Management |
| C | Fundamentals of Insurance |
| **Elective – II** | A | Entrepreneurial Development |
| B | Supply Chain Management |
| C | Principles of Web Designing |
| **Elective - III** | A | Financial Markets and Institutions |
| B | Insurance Legistive Framwork |
| C | Project Work |