**BHARATHIAR UNIVERSITY : : COIMBATORE 641 046**

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

*(For the students admitted during the academic year 2022 – 23 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 | 2 | 6 | - | 50 | 50 | 100 |
| II | English-I | 4 | 6 | - | 50 | 50 | 100 |
| III | Core I – Principles of Accountancy | 4 | 6 | - | 50 | 50 | 100 |
| III | Core II–Business  Organization & Office Management | 4 | 6 | - | 50 | 50 | 100 |
| III | Allied Paper I – Agricultural Economic of India | 4 | 4 | - | 50 | 50 | 100 |
| IV | Environmental Studies # | 2 | 2 | - | - | 50 | 50 |
| **Total** | | **20** | **30** |  | **250** | **300** | **550** |
| **SECOND SEMESTER** | | | | | | | |
| I | Language-II | 2 | 6 | - | 50 | 50 | 100 |
| II | English-II | 2 | 2 | - | 25 | 25 | 50\* |
|  | Language Proficiency for  employability | 2 | 2 |  | 25 | 25 | 50\*\* |
|  | [http://kb.naanmudhalvan.in/Special:](http://kb.naanmudhalvan.in/Special)  Filepath/Cambridge\_Course\_Detail s.pdf |  |  |  |  |  |  |
| III | Core III – Financial Accounting | 4 | 6 | - | 50 | 50 | 100 |
| III | Core IV – Principles of Marketing | 4 | 6 | - | 50 | 50 | 100 |
| III | Allied Paper II – Economic  Analysis | 4 | 4 | - | 50 | 50 | 100 |
| IV | Value Education – Human Rights # | 2 | 2 | - | - | 50 | 50 |
| **Total** | | **20** | **30** |  | **250** | **300** | **550** |
| **THIRD SEMESTER** | | | | | | | |
| I | Language -III | 2 | 4 |  | 50 | 50 | 100 |
| II | English -III | 2 | 4 |  | 50 | 50 | 100 |
| III | Core V – Higher Financial Accounting | 4 | 5 | - | 50 | 50 | 100 |
| III | Core VI – Fundamentals of Investment | 4 | 4 | - | 50 | 50 | 100 |
| III | Core VII – Principles of Management | 4 | 4 | - | 50 | 50 | 100 |
| III | Core VIII : Business Application Software-I | 3 | 3 |  | 30 | 45 | 75 |
| III | Allied: III - Mathematics for Business | 4 | 4 | - | 50 | 50 | 100 |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| IV | **Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials)** **https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&ouid=100738103855604184250&rtpof=true&sd=true** | 2 | - |  | 25 | 75 | 100 |
| IV | Tamil @ / Advanced Tamil # (or)Non-Major Elective–I Yoga for Human Excellence # / Women’s Rights #  Constitution of India # | 2 | 2 | - | - | 50 | 50 |
| **Total** | | **27** | **30** |  | **355** | **470** | **825** |
| **FOURTH SEMESTER** | | | | | | | |
| I | Language -IV | 2 | 4 |  | 50 | 50 | 100 |
| II | English- IV | 2 | 4 |  | 50 | 50 | 100 |
| III | Core IX – Accounting for Corporate | 4 | 5 | - | 50 | 50 | 100 |
| III | Core X – Computer Applications in Business | 4 | 4 | - | 50 | 50 | 100 |
| III | Core XI – Business law | 4 | 4 | - | 50 | 50 | 100 |
| III | Core XII – Executive Business Communication | 3 | 3 | - | 30 | 45 | 75 |
| III | Allied : IV : Statistics for Business | 4 | 4 | - | 50 | 50 | 100 |
| IV | **Skill based Subject-II: Naan Mudhalvan - Office Fundamentals** [**http://kb.naanmudhalva**](http://kb.naanmudhalva/) **n.in/Bharathiar\_Univers ity\_(BU)** | 2 | - |  | **25** | **75** | **100** |
| IV | Tamil @ / Advanced Tamil # (or) Non-major elective -II:  General Awareness # | 2 | 2 | - | - | 50 | 50 |
| **Total** | | **27** | **30** |  | **355** | **470** | **825** |
| **FIFTH SEMESTER** | | | | | | | |
| III | Core XIII –Accounting for public sector | 4 | 6 | - | 50 | 50 | 100 |
| III | Core XIV – Banking Law and Practices | 4 | 5 | - | 50 | 50 | 100 |
| 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** | | **25** | **30** | **-** | **305** | **370** | **675** |
| **SIXTH SEMESTER** | | | | | | | |
| III | Core XVIII – Management Accounting | 4 | 6 | - | 50 | 50 | 100 |
| III | Core XIX - Principles of Auditing | 4 | 5 | - | 50 | 50 | 100 |
| III | **Core XX - Indirect Taxes** | 4 | 6 | - | 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-IV-**Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing /**  **Operational Logistics)** [**http://kb.naanmudhalvan.in/**](http://kb.naanmudhalvan.in/) **Bharathiar\_University\_(BU)** | 2 |  |  | **25** | **75** | **100** |
| V | Extension Activities @ | 2 | - | - | 50 | - | 50 |
|  | **TOTAL** | **25** | **27** | **3** | **315** | **360** | **675** |
|  | **GRAND TOTAL** | **144** |  |  |  |  | **4100** |



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

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

@ 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 |