**BHARATHIAR UNIVERSITY : : COIMBATORE 641 046**

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

**(Affiliated colleges) CBCS Pattern**

*(For the students admitted during the academic year 2023 –2024 onwards) Scheme of Examination*

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Part** | **Title of the Course** | | | **Hours/ week** | **Examination** | | | | **Credits** |
| **Dur atio n in Hou**  **rs** | **CIA** | **ESE** | **Total** |
|  | | | | | | | | | |
| **FIRST SEMESTER** | | | | | | | | | |
| I | Language-I | | | 6 | 3 | 25 | 75 | 100 | 4 |
| II | English-I | | | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core I – | | Principles of Accountancy | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core Organization | | II–Business  & Office Management | 6 | 3 | 20 | 55 | 75 | 3 |
| III | Allied Paper I – Agricultural Economic of  India | | | 4 | 3 | 20 | 55 | 75 | 3 |
| IV | Environmental Studies # | | | 2 | 2 | - | 50 | 50 | 2 |
| **Total** | | | | **30** |  | **115** | **385** | **500** | **20** |
|  |  |  | | | | | | | |
| **SECOND SEMESTER** | | | | | | | | | |
| I | Language-II | | | 6 | 3 | 25 | 75 | 100 | 4 |
| II | English-II | | | 4 | 3 | 25 | 25 | 50\* | 2 |
| II | Language Proficiency for employability | | | 2 |  | 25 | 25 | 50\*  \* | 2 |
| II | http://kb.naanmudhalvan.in/special:Filepath/C  ambridge\_ Course\_details. Pdf | | |  |  |  |  |  |  |
| III | Core III | | – Financial Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core IV – | | Principles of Marketing | 6 | 3 | 20 | 55 | 75 | 3 |
| III | Allied Paper II – EconomicAnalysis | | | 4 | 3 | 20 | 55 | 75 | 3 |
| IV | Value Education – HumanRights # | | | **2** |  | **-** | **50** | **50** | **2** |
| **Total** | | | | **30** |  | **140** | **360** | **500** | 20 |
|  |  |  | | | | | | | |
| **THIRD SEMESTER** | | | | | | | | | |
| I | Language-III | | | 4 | 3 | 25 | 75 | 100 | 4 |
| II | English-III | | | 4 | 3 | 25 | 75 | 100 | 4 |

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| III | Core V – Higher Financial Accounting | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core VI – Fundamentals of Investment | 4 | 3 | 20 | 55 | 75 | 3 |
| III | Core VII – Principles of Management | 4 | 3 | 20 | 55 | 75 | 3 |
| III | Allied: III - Mathematics for Business | 4 | 3 | 20 | 55 | 75 | 3 |
| III | Core VIII -  Business Application Software-I Practical | 3 | 3 | 20 | 55 | 75 | 3 |
| 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**](https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&ouid=100738103855604184250&rtpof=true&sd=true) |  |  | 25 | 75 | 100 | 2 |
| IV | Tamil @ / Advanced Tamil # (or)Non-Major Elective–I Yoga for Human Excellence # / Women’s Rights #  Constitution of India # | 2 | 3 |  | 50 | 50 | 2 |
| **Total** | | **30** |  | **180** | **570** | **750** | **28** |



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| **FOURTH SEMESTER** | | | | | | | | |
| I | Language-IV | 4 | 3 | 25 | 75 | | 100 | 4 |
| II | English-IV | 4 | 3 | 25 | 75 | | 100 | 4 |
| III | Core IX– Accounting for Corporate | 5 | 3 | 25 | 75 | | 100 | 4 |
| III | Core X – Computer Applications in Business | 4 | 3 | 20 | 55 | | 75 | 3 |
| III | Core XI – Business law | 4 | 3 | 20 | 55 | | 75 | 3 |
| III | Core XII– Executive Business Communication | 3 | 3 | 20 | 55 | | 75 | 3 |
| III | Allied : IV : Statistics for Business | 4 | 3 | 20 | 55 | | 75 | 3 |
| IV | **Skill based Subject-II: Naan Mudhalvan -Office Fundamentals** [**http://kb.naanmudhalvan.in/B**](http://kb.naanmudhalvan.in/B) **harathiar\_University\_(BU)** |  | - | 25 | 75 | | 100 | 2 |
| IV | Tamil @ / Advanced Tamil #  (or) Non-major elective -II: General Awareness # | 2 |  | - | 50 | | 50 | 2 |
| **Total** | | **30** |  | **180** | **570** | | **750** | **28** |
| **FIFTH SEMESTER** | | | | | | | | |
| III | Core XIII –Accounting for public sector | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Core XIV – Banking Law and Practices | 5 | 3 | 25 | | 75 | 100 | 4 |
| III | Core XV – Cost Accounting | 5 | 3 | 25 | | 75 | 100 | 4 |
| III | Core XVI – Income Tax Law and Practice | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Core XVII : : Business Application  Software-II Practical | 3 | 3 | 20 | | 55 | 75 | 3 |
| III | Elective –I: | 5 | 3 | 20 | | 55 | 75 | 3 |
| 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 |  |  | 25 | | 75 | 100 | 2 |
| **Total** | | **30** |  | **165** | | **485** | **650** | **24** |
| **SIXTH SEMESTER** | | | | | | | | |
| III | Core XVIII – Management Accounting | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Core XIX Principles of Auditing | 5 | 3 | 25 | | 75 | 100 | 4 |
| III | **Core XX - Indirect Taxes** | 6 | 3 | 20 | | 55 | 75 | 3 |
| III | **Core XXI - Computerized Accounting : TALLY** | 3 | 3 | 20 | | 55 | 75 | 3 |
| III | Elective –II : | 5 | 3 | 20 | | 55 | 75 | 3 |
| III | Elective–III : | 5 | 3 | 20 | | 55 | 75 | 3 |
| IV | Skill based subject IV : **Naan Mudhalvan- Fintech Course 2 (Capital Markets / Digital Marketing /**  **Operational Logistics)** [**http://kb.naanmudhalvan.in**](http://kb.naanmudhalvan.in/)  **/Bharathiar\_University- (BU)** |  |  | 25 | | 75 | 100 | 2 |
| V | Extension Activities @ | - | - | 50 | | - | 50 | 2 |
| **TOTAL** | | **30** |  | **205** | | **445** | **650** | **24** |
| **GRAND TOTAL** | | **180** |  |  | |  | **3800** | **144** |

* \* English II- University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25 marks.
* \*\*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

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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 |

