**BHARATHIAR UNIVERSITY: COIMBATORE 641 046**



B. Com (Business Administration)

*(For the students admitted during the academic year 2022– 23 onwards)*

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Part** | **Title of the Course** | **Credits** | **Hou rs** | | **Maximum Marks** | | |
| **Theo ry** | **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 – Managerial economics | 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 | 2 | 4 |  | 25 | 25 | 50 |
| Language proficiency for employability **Naan Mudhalvan Scheme**  [http://kb.naanmudhalvan.in/Bh](http://kb.naanmudhalvan.in/Bharathi) [arath](http://kb.naanmudhalvan.in/Bharathi)[iar\_University\_(BU)](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) | 2 | 2 |  | 25 | 25 | 50 |
| III | Core III – Financial Accounting | 4 | 5 |  | 50 | 50 | 100 |
| III | Core IV – Marketing Management | 4 | 5 |  | 50 | 50 | 100 |
| III | Allied Paper II – Business tools for decision making | 4 | 6 |  | 50 | 50 | 100 |
| IV | Value Education – Human Rights # | 2 | 2 |  | - | 50 | 50 |
| **Total** | | **22** | **30** |  | **250** | **300** | **550** |
| **THIRD SEMESTER** | | | | | | | |
| I | Language-III | 4 | 6 |  | 50 | 50 | 100 |
| III | Core V-Higher Financial Accounting | 4 | 5 |  | 50 | 50 | 100 |
| III | Core VI- Business Law | 3 | 5 |  | 30 | 45 | 75 |
| III | Core VII- Principles of management | 4 | 5 |  | 50 | 50 | 100 |
| III | Allied Paper III Advertising and  Sales Promotion | 3 | 4 |  | 30 | 45 | 75 |
|  | **Skill based Subject -I : Naan Mudhalvan-Digital Skills for Employability(Microsoft Office Essentials) http://kb.naanmudhalvan.in/Special:Filepath/Microsoft\_Course\_Details.xlsx** | **2** | **-** |  | 25 | 75 | 100 |
| IV | Skill based subject II- Business Application software I | 3 | 3 |  | 30 | 45 | 75 |
| IV | Tamil/Advanced Tamil or Non Major elective Yoga for Human Excellence/ Women Rights/Constitution of India | 2 | 2 |  | - | 50 | 50 |
| **Total** | | **23** | **30** |  | **265** | **410** | **675** |
| **FOURTH SEMESTER** | | | | | | | |
| I | Language-IV | 4 | 6 |  | 50 | 50 | 100 |
| III | Core VIII- Corporate Accounting -I | 4 | 5 |  | 50 | 50 | 100 |
| III | Core IX Customer Relationship Management | 4 | 4 |  | 50 | 50 | 100 |



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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| III | Core X Banking Law And Practices | | 4 | 4 |  | 50 | 50 | | 100 |
| III | Core XI-Company Law and Secretarial Practice | | 3 | 3 |  | 30 | 45 | | 75 |
| III | Allied Paper- IV International Business | | 3 | 3 |  | 30 | 45 | | 75 |
| IV | Skill based Subject-3 -**Nan**  **Mudhalvan – office Fundamentals**  [http://kb.naanmudhalvan.in/Bharat](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) [hiar](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) University\_(BU) | | 2 |  | 3 | 25 | 25 | | 50 |
| IV | Tamil/Advanced Tamil/Non major elective -II: General Awareness | | 2 | 2 |  | - | 50 | | 50 |
| **Total** | | | **26** | **27** | 3 | **285** | **365** | | **650** |
| **FIFTH SEMESTER** | | | | | | | | | |
| III | | Core XII -Corporate Accounting II | 4 | 6 |  | 50 | | 50 | 100 |
| III | | Core XIII Human Resource Management | 4 | 5 |  | 50 | | 50 | 100 |
| III | | Core -XIV Income Tax Law and Practice | 4 | 6 |  | 50 | | 50 | 100 |
| III | | Core -XV Retail Management | 4 | 5 |  | 50 | | 50 | 100 |
| III | | Elective –I | 4 | 5 |  | 50 | | 50 | 100 |
| IV | | Skill based subject -4 Business  Application Software –II | 3 | 3 |  | 30 | | 45 | 75 |
| **Total** | | | **23** | **30** | - | **280** | | **295** | **575** |
| **SIXTH SEMESTER** | | | | | | | | | |
| III | | Core XVI -Cost And Management Accounting | 4 | 6 |  | 50 | | 50 | 100 |
| III | | Core XVII Principles of Auditing | 4 | 5 |  | 50 | | 50 | 100 |
| III | | Core XVIII E- Business | 4 | 6 |  | 50 | | 50 | 100 |
| III | | Elective-II | 4 | 5 |  | 50 | | 50 | 100 |
| III | | Elective -III- | 4 | 5 |  | 50 | | 50 | 100 |
| IV | | Skill Based Subject-5**– Naan**  **Mudhalvan – Fin Tech Course**  **– 2(Capital Markets/Digital Marketing/Operational Logistics**)  [http://kb.naanmudhalvan.in/Bhar](http://kb.naanmudhalvan.in/Bharathiar_University_(BU))  [athiar\_University\_(BU)](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) | 2 | 3 |  | 25 | | 25 | 50 |
| IV | | Extension Activities | 2 | - | - | 50 | | - | 50 |
| **TOTAL** | | | **24** | **30** | - | **325** | | **275** | **600** |
| **GRAND TOTAL** | | | **142** | **177** | **3** | **1655** | | **1945** | **3600** |
| **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

**List of Elective Papers**

|  |  |  |
| --- | --- | --- |
| **Elective – I** | A | Entrepreneurial Development |
| B | Organizational behavior |
| C | Industrial law |
| **Elective – II** | A | Business Finance |
| B | Business environment |
| C | Brand management |
| **Elective - III** | A | Financial markets and institutions |
| B | Cyber law |
| C | Investment management |