**BHARATHIAR UNIVERSITY COIMBATORE 641 046**

**B Com GST Curriculum**

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE** | | **COURSE TITLE** | | | **Credits** | **Hours** | | | | **Maximum Marks** | | | | | | |
| **The ory** | | **Prac tical** | | **CIA** | | **ESE** | | **Total** | | |
| **FIRST SEMESTER** | | | | | | | | | | | | | | | | |
| I | | Language-I | | | 4 | 6 | |  | | 50 | | 50 | | 100 | | |
| II | | English-I | | | 4 | 6 | |  | | 50 | | 50 | | 100 | | |
| III | | Core I – Financial Accounting I | | | 4 | 6 | |  | | 50 | | 50 | | 100 | | |
| III | | Core II – Tax System in India | | | 4 | 5 | |  | | 50 | | 50 | | 100 | | |
| III | | Allied : I - Business Economics | | | 4 | 5 | |  | | 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 II | | | 4 | 5 | |  | | 50 | | 50 | | 100 | | |
| III | | Core IV – Fundamentals of GST | | | 4 | 5 | |  | | 50 | | 50 | | 100 | | |
| III | | Allied Paper II : Business Mathematics | | | 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 – Corporate Accounting | | | 3 | 5 | |  | | 30 | | 45 | | 75 | | |
| III | | Core VI – Principles of Marketing | | | 3 | 4 | |  | | 30 | | 45 | | 75 | | |
| III | | Core VII – Classification under GST | | | 3 | 4 | |  | | 30 | | 45 | | 75 | | |
| III | | Allied Paper III : Statistics for Business | | | 3 | 6 | |  | | 30 | | 45 | | 75 | | |
| IV | | **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-I : Executive Business Communication | | | 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** | | | | | **23** | **30** | |  | | **225** | | **400** | | **625** | | |
| **FOURTH SEMESTER** | | | | | | | | | | | | | | | | |
| I | | Language-IV | | | 4 | 6 | |  | | 50 | | 50 | | 100 | | |
| III | | Core VIII – Registration & Valuation under GST | | | 3 | 3 | |  | | 30 | | 45 | | 75 | | |
| III | | Core IX – Financial Management | | | 4 | 4 | |  | | 50 | | 50 | | 100 | | |
| III | | Core X – Business Regulatory Framework | | | 3 | 3 | |  | | 30 | | 45 | | 75 | | |
| III | | Core XI – Higher Corporate Accounting | | | 4 | 5 | |  | | 50 | | 50 | | 100 | | |
| III | | Allied : IV : Indian economy | | | 3 | 4 | |  | | 30 | | 45 | | 75 | | |
| IV | | SkillbasedSubject-2 -**Nan Mudhalvan – office Fundamentals**  [http://kb.naanmudhalvan.in/Bhara](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) [thiar](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) University\_(BU) | | | 2 |  | | 3 | | 25 | | 25 | | 50 | | |
| IV | | Tamil/Advanced Tamil (or)  Non-major elective –II : General Awareness # | | | 2 | | 2 | |  | | - | | 50 | | 50 | | |  |
| **Total** | | | | | **25** | | **27** | | **3** | | **265** | | **360** | | **625** | | |
| **FIFTH SEMESTER** | | | | | | | | | | | | | | | | | |
| III | | Core XII – Income Tax law and Practice | | | 4 | | 5 | |  | | 50 | | 50 | | 100 | | |
| III | | Core XIII– Assessment & Administration of GST | | | 4 | | 5 | |  | | 50 | | 50 | | 100 | | |
| III | | Core XIV – Cost Accounting | | | 4 | | 5 | |  | | 50 | | 50 | | 100 | | |
| III | | Core XV – Company Law | | | 4 | | 4 | |  | | 50 | | 50 | | 100 | | |
| III | | Core XVI - Banking Law, Theory &Practices | | | 3 | | 4 | |  | | 30 | | 45 | | 75 | | |
| III | | Elective –I : | | | 4 | | 4 | |  | | 30 | | 45 | | 75 | | |
| IV | | Skill Based Subject-III : Fundamentals of Entrepreneurship | | | 3 | | - | | 3 | | 30 | | 45 | | 75 | | |
| **Total** | | | | | **26** | | **27** | | **3** | | **290** | | **335** | | **625** | | |
| **SIXTH SEMESTER** | | | | | | | | | | | | | | | | | |
| III | | Core XVII – Management Accounting | | | 4 | | 6 | |  | | 50 | | 50 | | 100 | | |
| III | | Core XVIII - Principles of Auditing | | | 4 | | 5 | |  | | 50 | | 50 | | 100 | | |
| III | | Core XIX – Introduction to Customs Law | | | 3 | | 5 | |  | | 50 | | 50 | | 100 | | |
| III | | Core XX- GST Practical training | | | 3 | | - | | 3 | | 30 | | 45 | | 75 | | |
| III | | Elective –II : | | | 3 | | 4 | |  | | 30 | | 45 | | 75 | | |
| III | | Elective –III : | | | 3 | | 4 | |  | | 30 | | 45 | | 75 | | |
|  | | Skill based Subject-IV: **Naan Mudhalvan – Fin Tech Course – 2(Capital Markets/Digital Marketing/Operational Logistics**) [http://kb.naanmudhalvan.in/Bharathi](http://kb.naanmudhalvan.in/Bharathiar_University_(BU))  [ar\_University\_(BU)](http://kb.naanmudhalvan.in/Bharathiar_University_(BU)) | | | 2 | | 3 | |  | | 25 | | 25 | | 50 | | |
| V | | Extension Activities @ | | | 2 | | - | |  | | 50 | | - | | 50 | | |
| **Total** | | | | | **24** | | **27** | | **3** | | **315** | | **310** | | **625** | | |
| **Grand Total** | | | | | **142** | | **171** | | **9** | | **1595** | | **2005** | | **3600** | | |
|  | | | | | | | | | | | | | | | | | | |
|  | **ELECTIVE LIST** | | | | | | | | | | | | | | |  | | |
| ELECTIVE 1 | | A | Legal aspects of business | | | | | | | | | | | |
| B | Consumer Protection Law | | | | | | | | | | | |
| C | Corporate Governance | | | | | | | | | | | |
| ELECTIVE 2 | | A | Corporate Law | | | | | | | | | | | |
| B | Introduction to Industry 4.0 | | | | | | | | | | | |
| C | Business Research Methods | | | | | | | | | | | |
| ELECTIVE 3 | | A | Cyber Law | | | | | | | | | | | |
| B | E-Commerce | | | | | | | | | | | |
| C | Project & Viva Voce | | | | | | | | | | | |