**BHARATHIAR UNIVERSITY COIMBATORE 641 046**

**B Com GST Curriculum**

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

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| --- | --- | --- | --- | --- |
| **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_%28BU%29) | 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_%28BU%29) [thiar](http://kb.naanmudhalvan.in/Bharathiar_University_%28BU%29) 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_%28BU%29)[ar\_University\_(BU)](http://kb.naanmudhalvan.in/Bharathiar_University_%28BU%29) | 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 |