



Criteria I – Curricular Aspects

Key Indicator	1.2	Academic Flexibility
Metric	1.2.2	Percentage of Programmes in which Choice Based Credit System (CBCS)/elective course system has been implemented (Data for the latest completed academic year)

**DEPARTMENT OF COMMERCE
STRUCTURE OF THE PROGRAM CLEARLY INDICATING
COURSES, CREDITS/ELECTIVES
2023-2024 ACADEMIC YEAR
DEPARTMENT OF COMMERCE**

PROGRAMMES

1. B.Com (Hons)
2. B.Com
3. M.Com
4. B.Com (CS)
5. B.Com (CA)
6. B.Com (PA)

B.Com (Hons)

(Applicable to the students admitted from the Academic year 2018-19 Onwards)

CURRICULUM AND SYLLABI OF B.COM (HONS)

REGULATION – 2022

SEMESTER – I

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT101 / XFT101	Tamil - I / Foundational Tamil – I	3	0	0	0	3	3
Part – II	XGE102	English – I	3	0	0	0	3	3
Core – 1	XCO103	Financial Accounting	4	1	0	0	5	5
Core – 2	XCO104	Business Laws	4	1	0	0	5	5
Core – 3	XCO105	Business Organisation and Management	4	0	0	0	4	5
Core – 4	XCO106	Business Economics	4	0	0	0	4	5
UMAN – 1	XUM001	Human Ethics, Values, Rights, and Gender Equality	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	23	2	0	1	30	27

SEMESTER – II

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT201 / XFT201	Tamil - II / Foundational Tamil - II	3	0	0	0	3	3
Part – II	XGE202	English – II	3	0	0	0	3	3
Core – 5	XCO203	Advanced Financial Accounting	5	1	0	0	6	5
Core – 6	XCO204	Goods and Service Tax and Customs Law	5	1	0	0	6	5
Core – 7	XCO205	Corporate Laws	5	1	0	0	6	5
UMAN – 2	XUM002	Environmental Studies	1	0	0	1	2	1
		Field Visit	0	0	0	0	0	2
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	22	3	0	1	30	24

III SEMESTER

Category	Course Code	Course Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC-8	XMS301	Business Mathematics & Statistics	4	2	0	6	4	2	0	0	6
CC-9	XCO302	Corporate Accounting	4	2	0	6	4	2	0	0	6
CC-10	XCO303	Income Tax and Tax Planning-I	4	2	0	6	4	2	0	0	6
SEC-1	XCO304	E-Commerce & E-Governance	3	1	0	4	3	1	0	0	4
GE-1		Open Elective -1	3	0	0	3	3	0	0	0	3
UMAN-II	XUM306	*Disaster Management	0	0	0	0	3	0	0	0	3*
		Total	18	6	1	25	21	6	2	0	25

* UMAN-University Mandatory Audit Courses – 3 hours self study

IV SEMESTER

Category	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC-11	XCO401	Income Tax and Tax Planning-II	4	2	0	6	4	2	0	6
CC-12	XCO402	Human Resource Management	5	1	0	6	5	1	0	6
CC-13	XCO403	Financial Management	4	2	0	6	4	2	0	6
SEC-2	XCO404	Entrepreneurship for Modern Business	2	2	0	4	2	2	0	4
GE-2		Open Elective-2	3	0	0	3	3	0	0	3
Minor Course***	XCO405	GST Models ***				1*				
		Total	18	7	0	25+1*	18	7	0	25

*** Minor Course- Carries Extra Credit (15hours)

V SEMESTER

Category	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC-14	XCO501	Practical Cost Accounting	4	2	0	6	4	2	0	6
DSE-1	XCO502 A/B/C	Discipline Specific Electives-1	5	1	0	6	5	1	0	6
DSE-2	XCO503 A/B/C	Discipline Specific Electives-2	5	1	0	6	5	1	0	6
GE-3		Open Elective-3	3	0	0	3	3	0	0	3
	XCO504	Internship Training	0	0	2	2	0	0	4	4
Minor Course***	XCO505	PERT & CPM				1*				
		Total	17	4	2	23+1*	17	4	4	25

*** Minor Course- Carries Extra Credit (15hours)

VI SEMESTER

Category	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC-15	XCO601	Principles and Practices of Auditing	5	1	0	6	5	1	0	6
DSE-3	XCO602 A/B/C	Discipline Specific Electives -3	5	1	0	6	5	1	0	6
DSE-4	XCO603 A/B/C	Discipline Specific Electives -4	5	1	0	6	5	1	0	6
Project	XCO604	Project Work	0	0	0	6	0	0	0	7
Minor Course***	XCO605	Cyber Laws				1*				
		Total	15	3	0	24+1*	15	3	0	25

*** Minor Course- Carries Extra Credit (15hours)

LIST OF DISCIPLINE SPECIFIC ELECTIVES

Semester: V DSE-1 (Any one of the following Group)

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE1A	XCO502A	Banking Law and Practice	5	1	0	6	5	1	0	6
DSE1B	XCO502B	Investment and Portfolio Management	5	1	0	6	5	1	0	6
DSE1 C	XCO502C	Indian Economy, Performance and Policies	5	1	0	6	5	1	0	6

DSE- 2(Any one of the following Group)

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE2A	XCO503A	Corporate Tax Planning	5	1	0	6	5	1	0	6
DSE2B	XCO503B	Advertising	5	1	0	6	5	1	0	6
DSE2 C	XCO503C	Marketing Practices	5	1	0	6	5	1	0	6

Semester VI**DSE-3 (Any one of the following Group)**

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE3A	XCO602A	Financial Markets and Financial Services	5	1	0	6	5	1	0	6
DSE3B	XCO602B	Accounting for Decision Making	5	1	0	6	5	1	0	6
DSE3 C	XCO602C	International Business	5	1	0	6	5	1	0	6

DSE-4 (Any one of the following Group)

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE4A	XCO603A	Business Research Methods	5	1	0	6	5	1	0	6
DSE4B	XCO603B	Consumer Affairs and Customer Care	5	1	0	6	5	1	0	6
DSE4 C	XCO603C	Industrial Relations and Labour Laws	5	1	0	6	5	1	0	6

B.Com

(Applicable to the students admitted from the Academic year 2018-19 Onwards)

CURRICULUM AND SYLLABI OF B.COM

REGULATION – 2022

SEMESTER – I

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT101 / XFT101	Tamil – I / Foundational Tamil – I	3	0	0	0	3	3
Part – II	XGE102	English – I	3	0	0	0	3	3
Core – 1	XCG103	Principles of Accountancy	5	1	0	0	6	5
Core – 2	XCG104	Business Organisation and Management	5	1	0	0	6	5
Core – 3	XCG105	Business Laws	5	1	0	0	6	5
UMAN – 1	XUM001	Human Ethics, Values, Rights, and Gender Equality	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	22	3	0	1	30	22

SEMESTER – II

Category	Code	Course Name	L	T	P	SS	H	C
Part – I	XGT201 / XFT201	Tamil – II / Foundational Tamil – II	3	0	0	0	3	3
Part – II	XGE202	English – II	3	0	0	0	3	3
Core – 4	XCG203	Advanced Accountancy	5	1	0	0	6	5
Core – 5	XCG204	Corporate Law	5	1	0	0	6	5
SEC – 1	XCG205	Skill Based Elective Course – 1	3	1	2	0	6	5
UMAN – 2	XUM002	Environmental Studies	1	0	0	1	2	1
		Field Visit	0	0	0	0	0	2
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	20	3	2	1	30	24

Semester – III

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC – 7	XMS301	Business Mathematics & Statistics	4	2	0	6	4	2	0	0	6
CC – 8	XCG302	Direct Tax laws	4	1	0	5	4	1	0	0	5
SEC – 1	XCG303	Computer Applications in Business	2	0	2	4	2	0	4	0	6
DSE – 1	XCG304	Students can choose one among the group -1	4	1	0	5	4	1	0	0	5
GE 1		OE -1	3	0	0	3	3	0	0	0	3
UMAN-3	XUM306	Disaster Management	0	0	0	0	0	0	0	3	3*
		Total	17	4	2	23	18	4	4	2	25

* UMAN-University Mandatory Audit Courses– 3 hours self study

Semester – IV

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC – 9	XCG401	Company law	4	1	0	5	4	1	0	1	6
CC – 10	XCG402	Fundamentals of Cost Accounting	4	1	0	5	4	1	0	0	5
SEC – 2	XCG403	E- Commerce	2	0	2	4	2	0	4	0	6
DSE – 2	XCG404	Students can choose one among the group - 2	4	1	0	5	4	1	0	0	5
GE 2		OE – 2	3	0	0	3	3	0	0	0	3
Minor Course***	XCG405	GST Models ***				1*					
		Total	17	3	2	22+1*	17	3	4	1	25

*** Extra credit

Semester – V

Category	Code	Course	Credits				Hours				
			L	T	P	Total	L	T	P	Total	
CC – 11	XCG501	Financial Accounting packages – Tally practical	4	0	1	5	4	0	2	6	
SEC – 3	XCG502	Entrepreneurship	2	0	2	4	2	0	4	6	

DSE – 3	XCG503	Students can choose one among the group - 3	4	1	0	5	4	1	0	5
DSE – 4	XCG504	Students can choose one among the group - 4	4	1	0	5	4	1	0	5
GE – 3		OE – 3	3	0	0	3	3	0	0	3
Minor Course***	XCG505	PERT & CPM				1*				
		Total	17	2	3	22+1*	17	2	6	25

*** Extra credit

Semester – VI

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC – 12	XCG601	Management accounting	4	1	0	5	4	1	0	5
CC - 13	XCG602	Auditing practices	4	1	0	5	4	1	0	5
SEC – 4	XCG603	Personal selling and Salesmanship	2	0	2	4	2	0	4	6
Minor Course***	XCG604	Cyber Laws				1*				
	XCG605	Dissertation	0	0	0	6	0	0	0	8
		Library	0	0	0	0	0	0	0	1
		Total	10	2	2	20+1*	10	2	4	25

*** Extra credit

LIST OF DISCIPLINE SPECIFIC ELECTIVES

DSE-1 (Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE1A	III	Human Resource Development	4	1	0	5	4	1	0	5
DSE1B	III	Business correspondence and report writing	4	1	0	5	4	1	0	5

DSE-2(Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE2A	IV	Fundamentals of Financial Management	4	1	0	5	4	1	0	5

DSE2B	IV	Investment Management	4	1	0	5	4	1	0	5
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DSE-3(Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE3A	V	Banking and Insurance	4	1	0	5	4	1	0	5
DSE3B	V	Corporate tax planning	4	1	0	5	4	1	0	5

DSE-4(Any one of the following)

Category	Semester	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE4B	V	International Business	4	1	0	5	4	1	0	5
DSE4C	V	Office Management & Secretarial practice	4	1	0	5	4	1	0	5

M.Com

(Applicable to the students admitted from the Academic year 2019-20 Onwards)

Curriculum – M. Com Semester – I

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC -1	YCO101	Managerial Economics	4	0	0	4	4	0	0	4
CC -2	YCO102	Business Ethics, Corporate Social Responsibility and Governance	4	0	0	4	4	0	0	4
CC- 3	YCO103	Logistic and Supply Chain Management	4	0	0	4	4	0	0	4
CC- 4	YCO104	Advanced Corporate Accounting	4	0	0	4	4	0	0	4
CC-5	YCO105	Financial Management and Policy	4	0	0	4	4	0	0	4
CE-1		Option – I	3	0	0	3	3	0	0	3
		Total	23	0	0	23	23	0	0	23

Semester – II

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC -1	YCO201	Strategic Management	4	0	0	4	4	0	0	4
CC -2	YCO202	Corporate Laws	4	0	0	4	4	0	0	4
CC- 3	YCO203	Advertisement and Sales Promotion	4	0	0	4	4	0	0	4
CC- 4	YCO204	Advanced Cost and Management Accounting	4	0	0	4	4	0	0	4
CC-5	YCO205	Income Tax Theory Law & Practice	4	0	0	4	4	0	0	4
CE-2		Option – II	3	0	0	3	3	0	0	3
		Total	23	0	0	23	23	0	0	23

Semester – III

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC -1	YCO301	Indirect Taxes	4	-	0	4	4	-	0	4
CC -2	YCO302	Research Methodology	4	0	0	4	4	0	0	4
CC- 3	YCO303	Service Marketing	4	0	0	4	4	0	0	4

CE3A	YCOE305A	Brand Management	3	0	0	3	3	0	0	3
CE3B	YCOE305B	Export and Import Business	3	0	0	3	3	0	0	3

Option – IV (Any one of the following) – Semester III

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CE4A	YCOE306A	Information System Control and Audit	3	0	0	3	3	0	0	3
CE4B	YCOE306B	ERP	3	0	0	3	3	0	0	3

Option – V (Any one of the following) – Semester IV

Category	Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CE5A	YCOE404A	Accounting Theory and Financial Reporting	3	0	0	3	3	0	0	3
CE5B	YCOE404B	Entrepreneurial Development Programme	3	0	0	3	3	0	0	3

B.COM CORPORATE SECRETARYSHIP

(Applicable to the students admitted from the Academic year 2020-21 Onwards)

I SEMESTER

Category	Course Code	Course Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-1	XGL101	Basic English Communication Skills	2	0	0	2	2	0	0	2	4
CC-1	XCR102	Financial Accounting- I	4	1	0	5	4	1	0	0	5
CC-4	XCR103	Company Law and Secretarial Practice – I	4	1	0	5	4	1	0	0	5
CC-2	XCR104	Business Management	4	1	0	5	4	1	0	0	5
CC-3	XCR105	Principles of Economics	4	1	0	5	4	1	0	0	5
UMAN-I	XUM106	*Human Ethics, Values, Rights, and Gender Equality	0	0	0	0	2	0	0	1	3
		Total	18	4	0	22	20	4	0	3	24+3

* AECC-1 Communication Skills in English 2 hours self study

UMAN-University Mandatory Audit Courses- 2 Lecture hours and 1 hour self study.

1 hour mentoring & library

II SEMESTER

Category	Course Code	Course Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-2	XGL201	Advanced English Communication Skills	2	0	0	2	2	0	0	2	4
CC-5	XCR202	Financial Accounting- II	4	1	0	5	4	1	0	0	5
LAN	XGL203A/ XGL203B	Vaniha Tamil /English for employability	3	0	0	3	3	0	0	0	3
CC-6	XCR204	Company Law and Secretarial Practice -II	4	1	0	5	4	1	0	0	5
SEC-1	XCR205	E-Commerce& E-Marketing	3	1	0	4	3	1	0	0	4
SEC-2	XCR206	Computer Applications in Business	3	0	1	4	3	0	2	0	5
		Total	19	3	1	23	19	3	2	2	24+2

LAN- Language course

AECC-2 Communication Skills in English 2 hours self study

1 hour for mentoring and Library

III

SEMESTER

Category	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC-7	XCR301	Corporate Accounting -I	4	1	0	5	4	1	0	5
CC-8	XCR302	Business Laws	4	1	0	5	4	1	0	5
SEC- 3	XCR303	Business Communication	3	1	0	4	3	1	0	4
DSE-1	XCRE3 A/B/C	Discipline Specific Electives-1	3	1	0	4	3	1	0	4
OE-1		Open Elective	3	0	0	3	3	0	0	3
UMAM-II	XUM306	Disaster Management	0	0	0	0	2	0	0	2
		Total	17	4	0	21	19	4	0	23

1 hour for mentoring and Library

IV

SEMESTER

Category	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC-9	XCR401	Corporate Accounting II	4	1	0	5	4	1	0	5
CC-10	XCR402	Financial Management	4	1	0	5	4	1	0	5
SEC-4	XCR403	Computer Oriented Accounts Using Tally & Introduction to GST	3	0	1	4	3	0	2	5
DSE- 2	XCRE4 A/B/C	Discipline Specific Electives-2	3	1	0	4	3	1	0	4
OE-2		Open Elective-2	3	0	0	3	3	0	0	3
Minor course	XCR404	Financial Services	1	0	0	1*	1	0	0	1
		Total	18	3	1	21+1*	18	3	2	21+2

1 hour each for mentoring, Library & Swatch Bharat

V

SEMESTER

Category	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC-11	XCR501	Income tax Theory law and practice	4	1	0	5	4	1	0	5
CC-12	XCR502	Cost Accounting	4	1	0	5	4	1	0	5
CC-13	XCR503	Practical Auditing	4	1	0	5	4	1	0	5
DSE-3	XCRE5*	Discipline Specific Electives-3	3	1	0	4	3	1	0	4
OE-3		Open elective -3	3	0	0	3	3	0	0	3
	XCR504	Internship Training & Soft skills	0	0	0	3	0	1	0	1
Minor course	XCR505	PERT& CPM	1	0	0	1*	1	0	0	1
			19	4	0	25+1*	19	5	0	24

1 hour for mentoring and Library

VI

SEMESTER

Category	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
CC-14	XCR601	Management Accounting	4	1	0	5	4	1	0	5
CC-15	XCR602	Human Resource Management	4	1	0	5	4	1	0	5
DSE-4	XCRE6*	Discipline Specific Electives-4	3	1	0	4	3	1	0	4
	XCR603	Project work	0	0	6	6	0	6	6	12
Minor course	XCR604	Cyber laws	1	0	0	1*	1	0	0	1
			12	3	6	20+1*	12	9	6	21+6

Project work- 6 hours self learning practical hours

1 hour each for Mentoring, Library, Soft Skills and Placement Training

LIST OF DISCIPLINE SPECIFIC ELECTIVES

Semester: III DSE-1

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE-1	XCRE31	Business Tools for Decision Making	3	1	0	4	3	1	0	4
	XCRE32	Customers Relationship Management	3	1	0	4	3	1	0	4
	XCRE33	Corporate Governance	3	1	0	4	3	1	0	4

Semester: IV DSE-2

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE-2	XCRE41	Stock Market Operations	3	1	0	4	3	1	0	4
	XCRE42	Corporate Social Responsibility	3	1	0	4	3	1	0	4
	XCRE43	Public Relation	3	1	0	4	3	1	0	4

Semester: V DSE-3

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE-3	XCRE51	Corporate Restructuring	3	1	0	4	3	1	0	4
	XCRE52	Export Marketing	3	1	0	4	3	1	0	4
	XCRE53	Corporate Culture & Practices	3	1	0	4	3	1	0	4

Semester: VI DSE-4

Category	Course Code	Course	Credits				Hours			
			L	T	P	Total	L	T	P	Total
DSE-4	XCRE61	Industrial Laws	3	1	0	4	3	1	0	4
	XCRE62	Banking Laws and Practices	3	1	0	4	3	1	0	4
	XCRE63	Business Environment & Ethics	3	1	0	4	3	1	0	4

B.COM. COMPUTER APPLICATIONS

(Applicable to the students admitted from the Academic year 2021-22 Onwards)

SEMESTER – I

Category	Code	Subject Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-1	XGL101	Basic English Communication Skills	2	0	0	2	2	0	0	0	2
CC-1	XCN102	Principles of Accountancy	4	1	0	5	4	1	0	0	5
CC-2	XCN103	Business Organization and Management	4	0	0	4	4	0	0	0	4
CC-3	XCN104	Computer Applications in Business	2	0	2	4	2	0	4	0	6
CC-4	XCN105	Indian Economy	4	0	0	4	4	0	0	0	4
UMAN-1	XUMA106	Human Ethics, Values, Rights, and Gender Equality	3	0	0	3	2	0	0	1	3
		Total	19	1	2	22	18	1	4	1	24

SEMESTER – II

Category	Code	Subject Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
AECC-2	XGL201	Advanced English Communication Skills	2	0	0	2	2	0	0	0	2
AECC-3	XUMA202	Environmental Studies	2	0	0	2	2	0	0	0	2
LAN	XGL203A/ XGL203B	Vaniha Tamil/ English for Employability	3	0	0	3	3	0	0	0	3
CC-5	XCN204	Accounting for Business	4	1	0	5	4	1	0	0	5
CC-6	XCN205	Marketing Management	4	0	0	4	4	0	0	0	4
SEC-1	XCN206	Computerised Accounting: Tally with GST	2	0	2	4	2	0	4	0	6
		Total	17	1	2	20	17	1	4	0	22

SEMESTER – III

Category	Code	Subject Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
UMAN-2	XUMA301	Disaster Management	3	0	0	3	2	0	0	1	3
CC-7	XMS302	Business Mathematics and Statistics	4	1	0	5	4	1	0	0	5
CC-8	XCN303	Corporate Accounting	4	1	0	5	4	1	0	0	5
SEC-2	XCN304	Fundamental of Programming in C++	2	0	2	4	2	0	4	0	6
DSE-1	XCN305	Student can choose any one among the group – 1	3	1	0	4	3	1	0	0	4
GE-1		Generic Elective – 1	3	0	0	3	3	0	0	0	3
Total			19	3	2	24	18	3	4	1	26

SEMESTER – IV

Category	Code	Subject Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
UMAN	XUM401	Entrepreneurship Development	2	0	0	2	2	0	0	1	3
CC-9	XCN402	Income Tax Theory Laws and Practice	4	1	0	5	4	1	0	0	5
CC-10	XCN403	Auditing and Corporate Governance	3	1	0	4	3	1	0	0	4
SEC-3	XCN404	Programing in JAVA and SQL	2	0	2	4	2	0	4	0	6
DSE-2	XCN405	Student can choose any one among the group – 2	3	1	0	4	3	1	0	0	4
OE-2		Open Elective – 2	3	0	0	3	3	0	0	0	3
Total			17	3	2	22	17	3	4	1	25

SEMESTER – V

Category	Code	Subject Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
CC-11	XCN501	Principles & Practices of Cost Accounting	4	1	0	5	4	1	0	0	5
CC-12	XCN502	Company Law and Secretarial Practice	3	1	0	4	3	1	0	0	4
SEC-4	XCN503	Internet and Web Designing	2	0	2	4	2	0	4	0	6
DSE-3	XCN504	Student can choose any one among the group – 3	3	1	0	4	3	1	0	0	4
OE-3		Open Elective – 3	3	0	0	3	3	0	0	0	3
Internship	XCN506	Internship Practical Training	0	0	0	3	0	0	0	0	3
		Total	15	3	2	23	15	3	4	0	25

SEMESTER – VI

Category	Code	Subject Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
UMAN-3	XUMA601	Cyber Security	3	0	0	3	2	0	0	1	3
CC-13	XCN602	Management Accounting	4	1	0	5	4	1	0	0	5
CC-14	XCN603	Research Methodology	4	0	0	4	4	1	0	0	5
DSE-4	XCN604	Student can choose any one among the group – 4	3	1	0	4	3	1	0	0	4
Project	XCN605	Project Report	2	3	0	5	2	2	0	0	4
		Total	16	5	0	21	15	5	0	1	21

LIST OF DISCIPLINE ELECTIVE COURSES

Semester –III

DSE – 1 (Any one of the followings)

Category	Code	Subject Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
DSE1A	XCN305A	Principles and Practice of Insurance	3	1	0	4	3	1	0	0	4
DSE1B	XCN305B	Fundamentals of Financial Management	3	1	0	4	3	1	0	0	4
DSE1C	XCN305C	Data Base Management Systems	3	1	0	4	3	1	0	0	4

Semester – IV

DSE – 2 (Any one of the followings)

Category	Code	Subject Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
DSE2A	XCN405A	Banking Theory Law and Practice	3	1	0	4	3	1	0	0	4
DSE2B	XCN405B	Security Analysis and Portfolio Management	3	1	0	4	3	1	0	0	4
DSE2C	XCN405C	Internet of Things and Big data Analysis	3	1	0	4	3	1	0	0	4

Semester – V

DSE – 3 (Any one of the followings)

Category	Code	Subject Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
DSE3A	XCN504A	Human Resource Management	3	1	0	4	3	1	0	0	4
DSE3B	XCN504B	International Business Management	3	1	0	4	3	1	0	0	4
DSE3C	XCN504C	Basics of Data Mining and Warehousing	3	1	0	4	3	1	0	0	4

Semester – VI

DSE – 4 (Any one of the followings)

Category	Code	Subject Name	Credits				Hours				
			L	T	P	Total	L	T	P	SS	Total
DSE4A	XCN604A	Strategic Management	3	1	0	4	3	1	0	0	4
DSE4B	XCN604B	Financial Institution and Services	3	1	0	4	3	1	0	0	4
DSE4C	XCN604C	Supply Chain Management	3	1	0	4	3	1	0	0	4

**B.COM PROFESSIONAL ACCOUNTING
CURRICULUM AND SYLLABI OF B.COM (PROFESSIONAL ACCOUNTING)**

**REGULATION – 2023
SEMESTER – I**

Category	Code	Course Name	L	T	P	SS	H	C
LAN-1	XGT101 / XFT101	Tamil - I / Fundamentals of Tamil – I	3	0	0	0	3	3
AECC-1	XGE102	English – I	3	0	0	0	3	3
CC-1	XPA103	Financial Accounting	5	1	0	1	7	5
CC-2	XPA104	Business Economics	4	0	0	1	5	4
CC-3	XPA105	Spread Sheet Accounting	3	0	2	1	6	4
UMAN-1	XUM001	Human Ethics, Values, Rights, and Gender Equality	1	0	0	1	2	1
		Library	0	0	0	0	1	0
		Mentoring	0	0	0	0	1	0
		Soft skill	0	0	0	0	2	0
		Total	19	1	2	4	30	20

SEMESTER – II

Category	Code	Course Name	L	T	P	SS	H	C
LAN-2	XGT201 / XFT201	Tamil - II / Fundamentals of Tamil – II	3	0	0	0	3	3
AECC-2	XGE202	English – II	3	0	0	0	3	3
CC-4	XPA203	Advanced Financial Accounting	5	1	0	0	6	5
CC-5	XPA204	Corporate Accounting	5	0	0	0	5	5
CC-6	XPA205	Legal Aspects in Business	4	0	0	0	4	4
CC-7	XPA206	Goods and Service Tax and Customs Law	5	0	0	0	5	5
UMAN-2	XUM002	Environmental Studies	1	0	0	1	2	1
		Field Visit	0	0	0	0	0	2
		Extension Activities (NSS, NCC, NSO, Swatch Bharat)	0	0	0	0	2	0
		Total	26	1	0	1	30	28

SEMESTER – III

Category	Code	Course Name	L	T	P	SS	H	C
LAN-3	XGT301/ XFT301	Tamil - III / Fundamentals of Tamil – III	3	0	0	0	3	3
AECC-3	XGE302	English – III	3	0	0	0	3	3
CC 8	XPA303	Business Mathematics and Statistics	5	0	0	0	5	5
CC 9	XPA304	Advanced Corporate Accounting	5	1	0	0	6	5
SEC-1	XPA305	Skill Based Elective – I	3	0	2	0	5	4
OE-1		Open Elective – I	3	0	0	0	3	3
UMAN-3	XUM003	Disaster Management	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, Swatch Bharat)	0	0	0	0	2	0
		MOOC (Extra Credit)	0	0	0	0	0	0
		Total	23	1	2	1	30	24

SEMESTER – IV

Category	Code	Course Name	L	T	P	SS	H	C
LAN-4	XGT401/ XFT401	Tamil - IV / Fundamentals of Tamil – IV	3	0	0	0	3	3
AECC-4	XGE402	English – IV	3	0	0	0	3	3
CC-10	XPA403	Cost Accounting	5	1	0	0	6	5
CC-11	XPA404	Income Tax Theory Law and Practice	5	0	0	0	5	5
SEC-2	XPA405	Skill Based Elective – 2	3	0	2	0	5	4
OE-2		Open Elective – 2	3	0	0	0	3	3
		Soft Skills	0	0	0	0	2	0
		Library	0	0	0	0	2	0
		Mentoring	0	0	0	0	1	0
		Total	22	1	2	0	30	23

SEMESTER – V

Category	Code	Course Name	L	T	P	SS	H	C
CC-12	XPA501	Computerised Accounting – Tally Practical	0	0	8	0	8	4
CC-13	XPA502	Financial Management and Data Analytics	5	0	0	0	5	5
CC-14	XPA503	Auditing and Assurance	4	0	0	0	4	4
DSE-1	XPA504	Discipline Specific Elective – 1	4	0	0	0	4	4
DSE-2	XPA505	Discipline Specific Elective – 2	4	0	0	0	4	4
OE-3		Open Elective – 3	3	0	0	0	3	3
IPT	XPA506	Internship Practical Training	0	0	0	0	0	3
		Mentoring	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, Swatch Bharat)	0	0	0	0	1	0
		Total	20	0	8	0	30	27

SEMESTER – VI

Category	Code	Course Name	L	T	P	SS	H	C
CC-15	XPA601	Innovative Entrepreneurial Development	4	0	0	1	5	4
CC-16	XPA602	Management Accounting	4	1	0	0	5	4
DSE-3	XPA603	Discipline Specific Elective – 3	4	0	0	0	4	4
DSE-4	XPA604	Discipline Specific Elective – 4	4	0	0	0	4	4
Project	XPA605	Project Report	4	1	0	1	6	5
UMAN-4	XUM005	Cyber Security	1	0	0	1	2	1
		Extension Activities (NSS, NCC, NSO, Swatch Bharat)	0	0	0	0	2	2
		Mentoring	0	0	0	0	1	0
		Library	0	0	0	0	1	0
		Total	21	2	0	3	30	24

LIST OF SKILL BASED ELECTIVE COURSES

Semester – III

SEC – 1 (Any one of the followings)

Category	Code	Course Name	L	T	P	SS	H	C
SEC1A		Communication and Documentation in Business	3	0	2	0	5	4
SEC1B		Digital Marketing	3	0	2	0	5	4
SEC1C		Human Resource Management	3	0	2	0	5	4

Semester – IV**SEC – 2 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
SEC2A		E-Commerce	3	0	2	0	5	4
SEC2B		Business Organisation and Management	3	0	2	0	5	4
SEC2C		Corporate Law and Secretarial Practice	3	0	2	0	5	4

LIST OF DISCIPLINE ELECTIVE COURSES**Semester – V****DSE – 1 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE1A		Financial Markets and Institutions	4	0	0	0	4	4
DSE1B		International Business	4	0	0	0	4	4
DSE1C		Financial Reporting	4	0	0	0	4	4

Semester – V**DSE – 2 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE2A		Investment Management	4	0	0	0	4	4
DSE2B		Banking Theory Law and Practice	4	0	0	0	4	4
DSE2C		Business Environment	4	0	0	0	4	4

Semester – VI**DSE – 3 (Any one of the followings)**

Category	Code	Course Name	L	T	P	SS	H	C
DSE3A		Principles of Insurance	4	0	0	0	4	4
DSE3B		Financial Technology and Analytics	4	0	0	0	4	4
DSE3C		Performance Management	4	0	0	0	4	4

Semester – VI

DSE – 4 (Any one of the followings)

Category	Code	Course Name	L	T	P	SS	H	C
DSE4A		Macro Economics	4	0	0	0	4	4
DSE4B		Micro Finance	4	0	0	0	4	4
DSE4C		Corporate Governance	4	0	0	0	4	4

Note:

L – Lecture

SS – Self Study

T – Tutorial

H – Hours

P – Practical

C – Credits