

**PERIYAR MANIAMMAI INSTITUTE OF SCIENCE & TECHNOLOGY**

**FACULTY OF COMMERCE**

**DEPARTMENT OF COMMERCE**

**B.Com.**

**CURRICULUM – REGULATIONS 2024**

Category of courses and minimum credit requirement as per new guidelines of UGC for B.Com. programme are outlined below:

Sl. No.	Category of Courses	Credits	
		UG 3 Years	UG 4 Years
1	Major (Core)	60	80
2	Minor Stream	24	32
3	Multidisciplinary	09	09
4	Ability Enhancement Courses	08	08
5	Skill Enhancement Courses	09	09
6	Value Added Courses	06 - 08	06 - 08
7	Internship	02 - 04	02 - 04
8	Research Project / Dissertation	-	12
<b>Total Credits</b>		<b>120</b>	<b>160</b>

**SEMESTER I**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24TA101	பொதுத்தமிழ் (General Tamil)	3	0	0	3
	U24TA102	அடிப்படைத்தமிழ் (Foundational Tamil)				
2	U24EN102	English for Communication - I	3	0	0	3
3	U24BC101	Financial Accounting	3	1	0	4
4	U24BB101	Principles of Management	3	1	0	4
5	U24BB102	Business Economics	3	1	0	4
6	U24EM106	Computer Applications in Business	2	0	0	2
7	U24VA001	Environmental Studies	2	0	0	2
<b>Practical</b>						
8	U24EM107	Business Applications Laboratory	0	0	2	1
<b>Total</b>			<b>19</b>	<b>3</b>	<b>2</b>	<b>23</b>

**SEMESTER II**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24TA151	அறிவியல் தமிழ் (Scientific Tamil)	3	0	0	3
	U24TA152	வளர் தமிழ் (Beginners Tamil)				
2	U24EN152	English for Communication - II	3	0	0	3
3	U24BC151	Business Accounting	3	1	0	4
4	U24BB151	Principles of Marketing	3	1	0	4
5	U24MA153	Business Mathematics	3	0	0	3
6	U24VA002	Universal Human Values	2	1	0	3
<b>Practical</b>						
7	U24EM153	Business Accounting Laboratory	0	0	2	1
8	U24EM103	Speech Communication Laboratory	0	0	2	1
<b>Total</b>			<b>17</b>	<b>3</b>	<b>4</b>	<b>22</b>

**SEMESTER III**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24TA201	கணினித்தமிழ் (Computer Tamil)	3	0	0	3
2	U24EN201	English for Communication - III	3	0	0	3
3	U24BC201	Corporate Accounting	3	1	0	4
4	U24BC202	Goods and Services Tax	3	1	0	4
5	U24BC203	Financial Services	3	1	0	4
6	U24AI207	Artificial Intelligence in Business	3	0	0	3
<b>Practical</b>						
7	U24EM201	GST Filing of Returns	0	0	2	1
8	U24EM202	Financial Techniques Laboratory	0	0	2	1
<b>Total</b>			<b>18</b>	<b>3</b>	<b>4</b>	<b>23</b>

**SEMESTER IV**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24TA251	தொழில்நுட்பத்தமிழ் (Technical Tamil)	3	0	0	3
2	U24EN251	English for Communication - IV	3	0	0	3
3	U24BC251	Income Tax Law and Practice	3	1	0	4
4	U24BC252	Innovative Entrepreneurial Development	3	0	2	4
5	U24BC253	Company Law	3	1	0	4
6	U24BC751	Indian Knowledge System in Commerce (Open Elective - I)	3	0	0	3
<b>Practical</b>						
7	U24EM251	General Awareness for Competitive Examination	0	0	4	2
<b>Total</b>			<b>18</b>	<b>2</b>	<b>6</b>	<b>23</b>

**SEMESTER V**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24BC301	Cost Accounting	3	1	0	4
2	U24BC302	Financial Management	3	1	0	4
3	U24BC303	Auditing and Corporate Governance	3	0	0	3
4	U24BC304	Business Law	3	1	0	4
5	U24BC7XX	Open Elective - II	3	0	0	3
6	U24BC9XX	Programme Elective - I	3	0	0	3
<b>Practical</b>						
7	U24EM301	Community Engagement and Social Responsibility	1	0	2	2
8	U24EM304	Internship	0	0	0	2
<b>Audit Course</b>						
9	U24AUXXX	Audit Course - I	--	--	--	--
<b>Total</b>			<b>19</b>	<b>3</b>	<b>2</b>	<b>25</b>

**SEMESTER VI**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24BC351	Management Accounting	3	1	0	4
2	U24BC352	Banking Law and Practice	3	0	0	3
3	U24BC353	Human Resource Management	3	0	0	3
4	U24BC354	Indian Economic Development	3	1	0	4
5	U24BC8XX	Online Course	3	0	0	3
6	U24BC9XX	Programme Elective - II	3	0	0	3
<b>Practical</b>						
7	U24BC355	Capstone Project	0	0	8	4
<b>Audit Course</b>						
8	U24AUXXX	Audit Course - II	--	--	--	--
<b>Total</b>			<b>18</b>	<b>2</b>	<b>8</b>	<b>24</b>

**SEMESTER VII****B. Com. Honours**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24BC401	Advanced Statistics for Commerce Applications	2	0	4	4
2	U24BC402	Business Environment and Ethics	3	1	0	4
3	U24BC403	Investment Management	3	1	0	4
4	U24BC404	Optimisation Techniques	3	1	0	4
5	U24BC405	Services Marketing	3	1	0	4
<b>Total</b>			<b>14</b>	<b>4</b>	<b>4</b>	<b>20</b>



**SEMESTER VIII****B. Com. Honours**

<b>Sl. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credits</b>			
			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Theory</b>						
1	U24BC451	Strategic Management	3	1	0	4
2	U24BC452	Project Management	3	1	0	4
<b>Practical</b>						
3	U24BC453	Project / Dissertation	0	0	24	12
<b>Total</b>			<b>6</b>	<b>2</b>	<b>24</b>	<b>20</b>

**SEMESTER VII****B.Com. Honours with Research**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24BC401	Advanced Statistics for Commerce Applications	2	0	4	4
2	U24BC402	Business Environment and Ethics	3	1	0	4
3	U24BC403	Investment Management	3	1	0	4
4	U24BC406	IPR and Research Methodology	3	1	0	4
<b>Research Project</b>						
5	U24BC407	Applicative Research	0	0	8	4
<b>Total</b>			<b>11</b>	<b>3</b>	<b>12</b>	<b>20</b>

**SEMESTER VIII****B.Com. Honours with Research**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BC454	Research / Dissertation (with UGC Care / Scopus Publication)	0	0	40	20
<b>Total</b>			<b>0</b>	<b>0</b>	<b>40</b>	<b>20</b>

Actual Credit allotments for the course categories as per the UGC / TANSCHÉ guidelines for the B.Com. programme are given below:

Sl. No.	Category of Courses	Credits		
		3 Years	4 Years (Honors)	4 Years (Honors with Research)
1	Major (Core)	62	82	74
2	Minor Stream	24	32	32
3	Multidisciplinary	9	9	9
4	Ability Enhancement Courses	24	24	24
5	Skill Enhancement Courses	9	9	9
6	Value Added Courses	8	8	8
7	Internship	4	4	4
8	Research Project / Dissertation	-	12	20
<b>Total Credits</b>		<b>140</b>	<b>180</b>	<b>180</b>

**Semester wise Credit Distribution (In all Categories of Courses)**

**B.Com. - 3 Years**

<b>Sl. No.</b>	<b>Category of Courses</b>	<b>Credits</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>
1	Major (Core)	62	4	4	4	12	18	20
2	Minor Stream	24	8	4	8	-	-	4
3	Multidisciplinary	9	-	3	3	-	3	-
4	Ability Enhancement Courses	24	6	6	6	6	-	-
5	Skill Enhancement Courses	9	3	2	2	2	-	-
6	Value Added Courses	8	2	3	-	3	-	-
7	Internship	4	-	-	-	-	4	-
8	Research Project / Dissertation	-						
<b>Total Credits</b>		<b>140</b>	<b>23</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>25</b>	<b>24</b>

**Semester wise Credit Distribution (In all Categories of Courses)**

**B.Com. Honours - 4 Years**

<b>Sl. No.</b>	<b>Category of Courses</b>	<b>Credits</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>	<b>VII</b>	<b>VIII</b>
1	Major (Core)	82	4	4	4	12	18	20	12	8
2	Minor Stream	32	8	4	8	-	-	4	8	-
3	Multidisciplinary	9	-	3	3	-	3	-	-	-
4	Ability Enhancement Courses	24	6	6	6	6	-	-	-	-
5	Skill Enhancement Courses	9	3	2	2	2	-	-	-	-
6	Value Added Courses	8	2	3	-	3	-	-	-	-
7	Internship	4	-	-	-	-	4	-	-	-
8	Research Project / Dissertation	12							-	12
<b>Total Credits</b>		<b>180</b>	<b>23</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>25</b>	<b>24</b>	<b>20</b>	<b>20</b>

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**Semester wise Credit Distribution (In all Categories of Courses)**

**B.Com. Honours with Research - 4 Years**

<b>Sl. No.</b>	<b>Category of Courses</b>	<b>Credits</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>	<b>VII</b>	<b>VIII</b>
1.	Major (Core)	74	4	4	4	12	18	20	12	-
2.	Minor Stream	32	8	4	8	-	-	4	8	-
3.	Multidisciplinary	9	-	3	3	-	3	-	-	-
4.	Ability Enhancement Courses	24	6	6	6	6	-	-	-	-
5.	Skill Enhancement Courses	9	3	2	2	2	-	-	-	-
6.	Value Added Courses /	8	2	3	-	3	-	-	-	-
7.	Internship	4	-	-	-	-	4	-	-	-
8.	Research Project / Dissertation	20							-	20
<b>Total Credits</b>		<b>180</b>	<b>23</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>25</b>	<b>24</b>	<b>20</b>	<b>20</b>

The number of credits in each semester is summarized as follows:

<b>Course</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>	<b>VII</b>	<b>VIII</b>
B.Com.	23	22	23	23	25	24	20	20

**Suggested List of Courses for Programme Elective - I**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BC901	Principles and Practice of Insurance	3	0	0	3
2	U24BC902	Brand Management	3	0	0	3
3	U24BC903	Office Management and Secretaryship	3	0	0	3
4	U24BC904	Consumerism and consumer protection	3	0	0	3
5	U24BC905	Digital Marketing	3	0	0	3
6	U24BC906	Logistics and Supply Chain Management	3	0	0	3
7	U24BC907	Customer Relationship Management	3	0	0	3

**Suggested List of Courses for Programme Elective - II**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BC951	Business Analytics	3	0	0	3
2	U24BC952	International Trade	3	0	0	3
3	U24BC953	Industrial Relations and Labour Laws	3	0	0	3
4	U24BC954	Retail Management	3	0	0	3
5	U24BC955	E Commerce	3	0	0	3
6	U24BC956	Organisational Behaviour	3	0	0	3
7	U24BC957	Advertising and Salesmanship	3	0	0	3

### List of Courses under each Category

#### Major (Core)

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BC101	Financial Accounting	3	1	0	4
2	U24BC151	Business Accounting	3	1	0	4
3	U24BC201	Corporate Accounting	3	1	0	4
4	U24BC251	Income Tax Law and Practice	3	1	0	4
5	U24BC252	Innovative Entrepreneurial Development	3	0	2	4
6	U24BC253	Company Law	3	1	0	4
7	U24BC301	Cost Accounting	3	1	0	4
8	U24BC302	Financial Management	3	1	0	4
9	U24BC303	Auditing and Corporate Governance	3	0	0	3
10	U24BC304	Business Law	3	1	0	4
11	U24BC9XX	Programme Elective - I	3	0	0	3
12	U24BC351	Management Accounting	3	1	0	4
13	U24BC352	Banking Law and Practice	3	0	0	3
14	U24BC353	Human Resource Management	3	0	0	3
15	U24BC8XX	Online Course	3	0	0	3
16	U24BC9XX	Programme Elective - II	3	0	0	3
17	U24BC355	Capstone Project	0	0	8	4
<b>Total</b>			<b>48</b>	<b>9</b>	<b>10</b>	<b>62</b>
<b>Additional Major (Core) for 4 years B.Com. Honours</b>						
18	U24BC401	Advanced Statistics for Commerce Applications	2	0	4	4



Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
19	U24BC402	Business Environment and Ethics	3	1	0	4
20	U24BC403	Investment Management	3	1	0	4
21	U24BC451	Strategic Management	3	1	0	4
22	U24BC452	Project Management	3	1	0	4
<b>Total</b>			<b>14</b>	<b>4</b>	<b>4</b>	<b>20</b>
<b>Additional Major (Core) for 4 years B.Com. Honours with Research</b>						
23	U24BC401	Advanced Statistics for Commerce Applications	2	0	4	4
24	U24BC402	Business Environment and Ethics	3	1	0	4
25	U24BC403	Investment Management	3	1	0	4
<b>Total</b>			<b>8</b>	<b>2</b>	<b>4</b>	<b>12</b>

### Minor (Core)

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BB101	Principles of Management	3	1	0	4
2	U24BB102	Business Economics	3	1	0	4
3	U24BB151	Principles of Marketing	3	1	0	4
4	U24BC202	Goods and Services Tax	3	1	0	4
5	U24BC203	Financial Services	3	1	0	4
6	U24BC354	Indian Economic Development	3	1	0	4
<b>Total</b>			<b>18</b>	<b>6</b>	<b>0</b>	<b>24</b>

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Additional Minor (Core) for 4 years B.Com. Honours</b>						
7	U24BC404	Optimisation Techniques	3	1	0	4
8	U24BC405	Services Marketing	3	1	0	4
<b>Total</b>			<b>6</b>	<b>2</b>	<b>0</b>	<b>8</b>
<b>Additional Minor (Core) for 4 years B.Com. Honours with Research</b>						
9	U24BC406	IPR and Research Methodology	3	1	0	4
10	U24BC407	Applicative Research	0	0	8	4
<b>Total</b>			<b>3</b>	<b>1</b>	<b>8</b>	<b>8</b>

### Multidisciplinary

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24MA153	Business Mathematics	3	0	0	3
2	U24AI207	Artificial Intelligence in Business	3	0	0	3
3	U24BC7XX	Open Elective - II	3	0	0	3
<b>Total</b>			<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>

### Ability Enhancement Courses

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24TA101	பொதுத்தமிழ் (General Tamil)	3	0	0	3
	U24TA102	அடிப்படைத்தமிழ் (Foundational Tamil)				
2	U24EN102	English for Communication - I	3	0	0	3

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
3	U24TA151	அறிவியல் தமிழ் (Scientific Tamil)	3	0	0	3
	U24TA152	வளர் தமிழ் (Beginners Tamil)				
4	U24EN152	English for Communication - II	3	0	0	3
5	U24TA201	கணினித்தமிழ் (Computer Tamil)	3	0	0	3
6	U24EN201	English for Communication - III	3	0	0	3
7	U24TA251	தொழில்நுட்பத்தமிழ் (Technical Tamil)	3	0	0	3
8	U24EN251	English for Communication - IV	3	0	0	3
<b>Total</b>			<b>24</b>	<b>0</b>	<b>0</b>	<b>24</b>

#### Skill Enhancement Courses

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24EM103	Speech Commination Laboratory	0	0	2	1
2	U24EM106	Computer Applications in Business	2	0	0	2
3	U24EM107	Business Applications Laboratory	0	0	2	1
4	U24EM153	Business Accounting Laboratory	0	0	2	1
5	U24EM201	GST Filing of Returns	0	0	2	1
6	U24EM202	Financial Techniques Laboratory	0	0	2	1
7	U24EM251	General Awareness for Competitive Examination	0	0	4	2
<b>Total</b>			<b>2</b>	<b>0</b>	<b>14</b>	<b>9</b>

**Value Added Courses**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24VA001	Environmental Studies	2	0	0	2
2	U24VA002	Universal Human Values	2	1	0	3
3	U24BC751	Indian Knowledge System in Commerce (Open Elective – I)	3	0	0	3
<b>Total</b>			<b>7</b>	<b>1</b>	<b>0</b>	<b>8</b>

**Internship and Field Work**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24EM301	Community Engagement and Social Responsibility	1	0	2	2
2	U24EM304	Internship	0	0	0	2
<b>Total</b>			<b>1</b>	<b>0</b>	<b>2</b>	<b>4</b>

**Research Project / Dissertation- B.Com. Honours**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BC453	Project / Dissertation	0	0	24	12
<b>Total</b>			<b>0</b>	<b>0</b>	<b>24</b>	<b>12</b>

**Research Project / Dissertation -B.Com. Honours with Research**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BC454	Research / Dissertation (with UGC Care / Scopus Publication)	0	0	40	20
<b>Total</b>			<b>0</b>	<b>0</b>	<b>40</b>	<b>20</b>

**Audit Courses**

<b>Sl. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credits</b>			
			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	U24AUXXX	Cyber Security	-	-	-	-
2.	U24AUXXX	Grooming and Personal Hygiene	-	-	-	-
<b>Total</b>			-	-	-	-