

**Suggested Scheme for Choice Based Credit System (CBCS) for
B.Com. ACCOUNTING & FINANCE**

S.No.	Part	Category	Subject Title	Sem		Hours	Total Marks	Credits	Part wise Marks	Part Wise Credits
1	Part - I	Language	Tamil / Sanskrit / Hindi – I	I	1	4	100	3	200	6
2	Part - I	Language	Tamil / Sanskrit / Hindi – II	II	2	4	100	3		
3	Part-II	English	English – I	I	1	4	100	3	200	6
4	Part-II	English	English – II	II	2	4	100	3		
5	Part-III	Major	Principles of Financial Accounting	I	1	5	100	4	2000	79
6	Part-III	Major	Business Management	I	2	5	100	4		
7	Part-III	Major	Advanced Financial Accounting	II	3	5	100	4		
8	Part-III	Major	Banking & Financial System	II	4	5	100	4		
9	Part-III	Major	Corporate Accounting	III	5	5	100	4		
10	Part-III	Major	Accounting for Decision Making	III	6	5	100	4		
11	Part-III	Major	International Accounting Standards & Reporting	III	7	5	100	4		
12	Part-III	Major	Foreign Exchange & Financing for Foreign Trade	III	8	4	100	4		
13	Part-III	Major	Advanced Corporate Accounting	IV	9	5	100	4		
14	Part-III	Major	Indirect Taxation	IV	10	4	100	4		
15	Part-III	Major	Principles of Financial Management	IV	11	5	100	4		
16	Part-III	Major	Auditing – Theory & Applications (Theory)	IV	12	3	100	4		
17	Part-III	Major	Principles of Cost Accounting	V	13	4	100	4		
18	Part-III	Major	Direct Taxes – I	V	14	4	100	4		
19	Part-III	Major	Advanced Financial Management	V	15	4	100	4		
20	Part-III	Major	Research Methodology	V	16	4	100	4		
21	Part-III	Major	Advanced Cost Accounting	VI	17	5	100	4		
22	Part-III	Major	Direct Taxes – II	VI	18	5	100	4		
23	Part-III	Major	International Financial Management	VI	19	5	100	4		
24	Part-III	Major	Investment Management	VI	20	5	100	3		
25	Part-III	Allied	Business Statistics & Operations Research	I	1	5	100	5	400	20
26	Part-III	Allied	Business Arithmetic & Logical Reasoning	II	2	5	100	5		
27	Part-III	Allied	Business & Corporate Law	III	3	5	100	5		
28	Part-III	Allied	Fiscal Economics	IV	4	4	100	5		
29	Part-III	Elective	Computerized Accounting	V	1	4	100	5	300	15
30	Part-III	Elective	Project Work & Viva Voce	V	2	4	100	5		
31	Part-III	Elective	Management of Lending	VI	3	5	100	5		
32	Part-III	Practical	Auditing – Theory & Applications (Applications)	IV	1	2	100	3	100	3
33	Part-III	Self-Study	Business Planning & Viva-Voce	VI	1	0	100	3	100	3
34	Part-IV	NME	Basic Tamil / Advanced Tamil / NME – I	I	1	1	100	2	200	4
35	Part-IV	NME	Basic Tamil / Advanced Tamil / NME – II	II	2	1	100	2		
36	Part-IV	SSBE	Essentials of Language & Communication	I	1	1	100	3	400	12
37	Part-IV	SSBE	Essentials of Spoken & Presentation Skills	II	2	1	100	3		
38	Part-IV	SSBE	Personality Enrichment: Level-I	III	3	1	100	3		
39	Part-IV	SSBE	Computing Skills – Basic	IV	4	1	100	3		
40	Part-IV	EVS	Environmental Studies	IV	1	1	100	2	100	2
41	Part-IV	VBE	Value Based Education	V	1	1	100	2	100	2
42	Part-V	CEA	NCC / NSS / RRC / ROTARACT / YRC / SPORTS	VI	1	0	-	1	-	1
Total						150	4100	153	4100	153