



## Degree B.COM (Professional Accounting)

(For the students admitted from the Academic Year 2025 – 2026)

## Scheme of Examination

Sem ester	Part	Type	Course Code	Title of the Course	Hours per week	Credits	CIA	ESE	Total Marks
I	I	Language	25ULT001 / 25ULH001 / 25ULF001 / 25ULM001	Tamil – I / Hindi – I / French – I / Malayalam – I	6	3	25	75	100
	II	English	25UEN101	Functional English - I	4	3	25	75	100
	III	Generic Core - 1	25UCM201	Financial Accounting	6	4	25	75	100
	III	Generic Core - 2	25BPA202	Principles of Marketing	6	4	25	75	100
	III	Allied - 1	25BPA701	Executive Business Communication	5	3	20	55	75
	IV	Employability Skills - 1	25UES901	Communicative Skills	1	-	-	-	-
	IV	Ability Enhancement - 1	25UFC951	Environmental Studies	2	2	-	50	50
<b>Total</b>					<b>30</b>	<b>19</b>			<b>525</b>
II	I	Language	25ULT002 / 25ULH002 / 25ULF002 / 25ULM002	Tamil – II / Hindi – II / French – II / Malayalam – II	6	3	25	75	100
	II	English	25UEN102	Functional English - II	4	3	25	75	100
	III	Generic Core - 3	25UCM203	Financial Accounting	5	4	25	75	100
	III	Generic Core - 4	25UCM204	Company law	5	4	25	75	100

	III	Allied - 2	25BPA702	Business Economics	4	3	20	55	75
	III	Core Laboratory - 1	25BPA801	Microsoft Essentials	3	3	30	45	75
	IV	Employability Skills - 1	25UES901	Communicative Skills	1	2	25	25	50
	IV	Ability Enhancement - 2	25UFC952	Human Rights & Constitution of India	2	2	-	50	50
<b>Total</b>					<b>30</b>	<b>24</b>			<b>650</b>
III	I	Language	25ULT003 / 25ULH003 / 25ULF003 / 25ULM003 / 25ULK003	Tamil – III / Hindi – III / French – III / Malayalam – III / Kannada – III	6	3	25	75	100
	II	English	25UEN103	Communicative English	4	3	25	75	100
	III	Generic Core - 5	25UCM205	Corporate Accounting-I	5	4	25	75	100
	III	Generic Core - 6	25UCM206	Principles of Auditing	4	4	25	75	100
	III	Discipline Centric Core - 1	25BPA301	Industrial Law	3	3	20	55	75
	III	Allied - 3	25UCM703	Mathematics for Business	4	3	20	55	75
	IV	Employability Skills - 2	25UES902	Problem Solving & Reasoning	2	-	-	-	-
	IV	Ability Enhancement - 3	25UFC953	Health and Wellness	1	1	25	-	25
	IV	Elective Foundation - 1	25UFC954 / 25UFC955 / 25UFC956 / 25UFC957	Basic Tamil – I / Advanced Tamil- I / Indian Knowledge System / General Awareness	1	1	-	25	25
<b>Total</b>					<b>30</b>	<b>22</b>			<b>600</b>
IV	I	Language	25ULT004 / 25ULH004 / 25ULF004 / 25ULM004 / 25ULK004	Tamil – IV / Hindi – IV / French – IV / Malayalam – IV / Kannada – IV	6	3	25	75	100

	II	English	25UEN104	Business English Communication	4	3	25	75	100
	III	Generic Core - 7	25UCM207	Corporate Accounting-II	5	4	25	75	100
	III	Discipline Centric Core - 2	25BPA302	Indian Financial System	4	4	25	75	100
	III	Allied - 4	25UCM704	Statistics for Business	4	3	20	55	75
	III	Core Laboratory - 2	25BPA802	Computerised Accounting	3	3	30	45	75
	IV	Employability Skills - 2	25UES902	Problem Solving & Reasoning	2	2	25	25	50
	IV	Elective Foundation - 2	25UFC958 / 25UFC959 / 25UFC960 / 25UFC961 / 25UFC962	Basic Tamil-II / Advanced Tamil-II / Innovation & IPR / Women's Rights / Yoga for Human Excellence	2	2	-	50	50
<b>Total</b>					<b>30</b>	<b>24</b>			<b>650</b>
V	III	Generic Core - 8	25UCM208	Cost Accounting	5	4	25	75	100
		Generic Core - 9	25UCM209	Income Tax Law and Practice	6	4	25	75	100
	III	Discipline Centric Core - 3	25BPA304	Auditing and Assurance	4	3	20	55	75
	III	Generic Elective -1	25UCM401/ 25UCM402/ 25UCM403	Business Finance / Human Resource management / Entrepreneurial Development	5	4	25	75	100
	III	Discipline Centric Elective -1	25BPA501/ 25BPA502/ 25BPA503	Enterprise Information system/ Modern banking and Insurance /Business Ethics and Corporate Social Responsibilities	4	4	25	75	100

	III	Open Elective*	List enclosed in Annexure I		4	4	25	75	100
	III	Internship	25BPA871	Internship	-	2	20	30	50
	IV	Employability Skills - 3	25UES903	Managerial Skills	2	2	25	25	50
<b>Total</b>					<b>30</b>	<b>27</b>			<b>675</b>
VI	III	Generic Core - 10	25UCM210	Management Accounting	6	4	25	75	100
	III	Discipline Centric Core - 4	25BPA305	Indirect Tax	5	3	20	55	75
	III	Discipline Centric Elective - 2	25BPA504/ 25BPA505/ 25BPA506	Working Capital Management / Strategic Management / Organizational Behaviour	5	4	25	75	100
	III	Discipline Centric Elective -3	25BPA507/ 25BPA508/ 25BPA509	Consumer Behaviour/ Investment Management/ E- Commerce	5	4	25	75	100
	III	Core Laboratory - 3	25BPA803	Program for Statistical Analysis	4	3	30	45	75
	III	Project	25BPA851	Project & Viva Voce	5	4	40	60	100
	V	Extension Activity	25UEX971/ 25UEX972/ 25UEX973	NSS / Sports / Club Activities	-	2	50	-	50
<b>Total</b>					<b>30</b>	<b>24</b>			<b>600</b>
<b>Grand Total</b>					<b>180</b>	<b>140</b>			<b>3700</b>

## ANNEXURE I

Candidates may choose anyone of the open elective courses given below except their department courses

**List of Open Electives offered for 2025 – 2026 Batch**

S. No	Offering Department	Course Code	Title of the Course
1	School of Liberal Arts - English	25BEL601	Creative Content Writing
2	School of Mathematics	25BMT601	Patterns and Logic in Everyday Life
3	School of Computer Studies (CS, CSDA)	25BCS601	Office Automation
4	School of Computer Studies (CS, CSDA)	25BDA601	Business Analytics with Python
5	School of Computer Studies (IT & AIML)	25BIT601	Web Application Development
6	School of Computer Studies (IT & AIML)	25BAI601	Fundamentals of Artificial Intelligence
7	School of Commerce	25BCM601	Fundamentals of Goods and Service Tax
8	School of Commerce	25BBI601	Banking Operations
9	School of Applied Commerce - CA	25BCA601	Web Marketing
10	School of Applied Commerce - PA	25BPA601	Sales Promotion and Techniques
11	School of Management	25BBA601	Career Skills and Corporate Etiquette
12	School of Fashion	25BCF601	Beauty Care
13	School of Biotechnology	25BBT601	Organic Farming