**Department of Commerce (Professional Accounting)**

**SCHEME OF EXAMINATION**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **Subject** | **Hrs.** | | **Exam Dur. (Hrs.)** | **Maximum Marks** | | | | **Credit Points** |
| **CA** | **CE** | **Total** | |
| **First Semester** | | | | | | | | | |
| **Part I** | | | | | | | | | |
| 18UTALB101 /  18UHILB101/  18UFRLB101 | Tamil I /  Hindi I /  French I | 5 | | 3 | 25 | 75 | | 100 | 3 |
| **Part II** | | | | | | | | | |
| 18UENLB101 | General English I | 5 | | 3 | 25 | 75 | | 100 | 3 |
| **Part III** | | | | | | | | | |
|  | Core I:Financial Accounting I | 6 | | 3 | 25 | 75 | | 100 | 5 |
|  | Core II: Fundamentals of Organization and Management | 6 | | 3 | 25 | 75 | | 100 | 4 |
|  | Allied I: General Economics | 6 | | 3 | 25 | 75 | | 100 | 4 |
| **Part IV** | | | | | | | | | |
| 18UVE101 | Value Education I: Yoga | 2 | | 3 | 25 | 75 | | 100 | 2 |
|  | **Total** | **30** | |  |  |  | | **600** | **21** |
| **Second Semester** | | | | | | | | | |
| **Part I** | | | | | | | | | |
| 18UTALB201 /  18UHILB201/  18UFRLB201 | Tamil II /  Hindi II /  French II | 5 | | 3 | 25 | 75 | | 100 | 3 |
| **Part II** | | | | | | | | | |
| 18UENLB201 | General English II | 5 | | 3 | 25 | 75 | | 100 | 3 |
| **Part III** | | | | | | | | | |
|  | Core III :Financial Accounting II | 6 | | 3 | 25 | 75 | | 100 | 5 |
|  | Core IV : Company Law | 6 | | 3 | 25 | 75 | | 100 | 4 |
|  | Allied II: Office Automation for Business | 4 | | 3 | 25 | 75 | | 100 | 2 |
|  | Allied Practical I: Office  Automation for Business | 2 | | 3 | 40 | 60 | | 100 | 2 |
| **Part IV** | | | | | | | | | |
| 18UVE201 | Value Education II: EVS | | 2 | 3 | 25 | 75 | | 100 | 2 |
|  | **Total** | | **30** |  |  |  | | **700** | **21** |
| **Third Semester** | | | | | | | | | |
| **Part III** | | | | | | | | | |
|  | Core V: Financial Accounting III | | 4 | 3 | 25 | 75 | | 100 | 4 |
|  | Core VI: Corporate Accounting I | | 6 | 3 | 25 | 75 | | 100 | 5 |
|  | Core VII: Commercial Law | | 4 | 3 | 25 | 75 | | 100 | 4 |
|  | Core VIII : Accounting  Package for Commerce | | 3 | 3 | 25 | 75 | | 100 | 2 |
|  | Core Practical I: Accounting  Package for Commerce | | 2 | 3 | 40 | 60 | | 100 | 2 |
|  | Allied III: Business Mathematics and Operations Research | | 4 | 3 | 25 | 75 | | 100 | 4 |
| **Part IV** | | | | | | | | | |
|  | SBC I: Indian Financial Services | | 2 | 3 | 25 | 75 | | 100 | 2 |
|  | NMEC I | | 2 | 3 | 25 | 75 | | 100 | 2 |
| **Non Credit** | | | | | | | | | |
| 18ULS301 | Career Competency Skills I | | 1 | - | - | - | | - | - |
|  | Add - on Course | | 2 | 3 | - | 100 | | 100 | - |
|  | **Total** | | **30** |  |  |  | | **900** | **25** |
| **Fourth Semester** | | | | | | | | | |
| **Part III** | | | | | | | | | |
|  | Core IX: Corporate Accounting II | | 6 | 3 | 25 | 75 | | 100 | 5 |
|  | Core X: Indian Banking | | 5 | 3 | 25 | 75 | | 100 | 4 |
|  | Core XI: Marketing Management | | 4 | 3 | 25 | 75 | | 100 | 4 |
|  | Core XII: Entrepreneurial Development | | 4 | 3 | 25 | 75 | | 100 | 4 |
|  | Allied IV: Business Statistics | | 4 | 3 | 25 | 75 | | 100 | 4 |
| **Part IV** | | | | | | | | | |
|  | SBC II: Security Analysis and Portfolio Management | | 2 | 3 | 25 | 75 | | 100 | 2 |
|  | NMEC II | | 2 | 3 | 25 | 75 | | 100 | 2 |
| **Non Credit** | | | | | | | | | |
| 18ULS401 | Career Competency Skills II | | 1 | - | - | - | | - | - |
|  | Add - on Course | | 2 | 3 | - | 100 | | 100 | - |
|  | **Total** | | **30** |  |  |  | | **800** | **25** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Fifth Semester** | | | | | | | |
| **Part III** | | | | | | | |
|  | Core XIII : Cost Accounting | 6 | 3 | 25 | 75 | 100 | 5 |
|  | Core XIV : Auditing and Assurance | 5 | 3 | 25 | 75 | 100 | 4 |
|  | Core XV : Income Tax -I | 6 | 3 | 25 | 75 | 100 | 4 |
|  | Core Practical II: Commerce Practical | 5 | 3 | 25 | 75 | 100 | 4 |
|  | Elective : I | 4 | 3 | 25 | 75 | 100 | 3 |
|  | Institutional Training |  |  |  |  |  |  |
| **Part IV** | | | | | | | |
|  | SBC III: Project Methodology | 3 | 3 | 25 | 75 | 100 | 2 |
| **Part V** | | | | | | | |
|  | Extension Activity |  |  |  |  |  | 2 |
| **Non Credit** | | | | | | | |
|  | Career Competency Skills III | 1 | - | - | - | - | - |
|  | **Total** | **30** |  |  |  | **600** | **24** |
| **Sixth Semester** | | | | | | | |
| **Part III** | | | | | | | |
|  | Core XVI: Management Accounting | 6 | 3 | 25 | 75 | 100 | 5 |
|  | Core XVII: Income Tax - II | 6 | 3 | 25 | 75 | 100 | 5 |
|  | Core XVIII : Custom Duty and Goods and Service Tax | 6 | 3 | 25 | 75 | 100 | 5 |
|  | Elective : II | 4 | 3 | 25 | 75 | 100 | 3 |
|  | Project | 5 | 3 | 25 | 75 | 100 | 4 |
| **Part IV** | | | | | | | |
|  | SBC IV: Business Communication | 2 | 3 | 25 | 75 | 100 | 2 |
| **Non Credit** | | | | | | | |
|  | Career Competency Skills IV | 1 | - | - | - | - | - |
|  | **Total** | **30** |  |  |  | **600** | **24** |

**NON MAJOR ELECTIVE COURSE**

The department offers the following two papers as Non Major Elective Course for other than the Commerce (PA) students.

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Semester** | **Course Code** | **Name of the Subject** |
| 1 | III |  | Business Finance |
| 2 | IV |  | Business Environment |

**Add-on Courses (Corporate Secretaryship)**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Course Code** | **Name of the Subject** | **Duration** |
| 1 |  | **Secretarytrial Practice-I** | **25 Hrs** |
| 2 |  | **Secretarytrial Practice-II** | **25 Hrs** |

**ELECTIVE SUBJECTS**

Every student has to choose one specialization, which consist of two subjects spread over second and third semester. This specialization, once so chosen by the student, will not be changed under any circumstances. The details of the specialization along with prescribed subjects are given here under:

**ELECTIVE I**

Student shall select any one of the following subject as Elective in fifth semester

|  |  |  |
| --- | --- | --- |
| **S.No** | **Course Code** | **Course** |
| 1. |  | Financial Management |
| 2. |  | Office Management |

**ELECTIVE II**

Student shall select any one of the following subject as Elective in Sixth semester

|  |  |  |
| --- | --- | --- |
| **S.No** | **Course Code** | **Course** |
| 1. |  | Industrial Law |
| 2. |  | Human Resource Management |

**TOTAL CREDIT DISTRIBUTION**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Component** | **Subject** | **No of Subjects** | **Maximum Marks** | **Total Marks** | **Credits** |
| **Part I** | Language | 2 | 100 | 200 | 6 |
| **Part II** | English | 2 | 100 | 200 | 6 |
| **Part III** | Core | 18 | 100 | 1900 | 78 |
| Core Practical | 2 | 100 | 100 | 6 |
| Elective | 2 | 100 | 200 | 6 |
| Allied Theory | 4 | 100 | 400 | 14 |
| Allied Practical | 1 | 100 | 100 | 2 |
| Project | 1 | 100 | 100 | 4 |
| **Part IV** | Value Education | 2 | 100 | 200 | 4 |
| SBC | 4 | 100 | 400 | 8 |
|  | NMEC | 2 | 100 | 200 | 4 |
| **Part V** | Extension Activity | - | - | - | 2 |
| **Non Credit** | CCS | 2 | - | - | - |
|  | **Total** | **45** | **-** | **4000** | **140** |