

**Department of Commerce (Professional Accounting)**  
**SCHEME OF EXAMINATION**

Subject Code	Subject	Hrs.	Exam Dur. (Hrs.)	Maximum Marks			Credit Points
				CA	CE	Total	
<b>First Semester</b>							
<b>Part I</b>							
18UTALB101 / 18UHILB101/ 18UFRLB101	Tamil I / Hindi I / French I	5	3	25	75	100	3
<b>Part II</b>							
18UENLB101	General English I	5	3	25	75	100	3
<b>Part III</b>							
	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
<b>Part IV</b>							
18UVE101	Value Education I: Yoga	2	3	25	75	100	2
	<b>Total</b>	<b>30</b>				<b>600</b>	<b>21</b>
<b>Second Semester</b>							
<b>Part I</b>							
18UTALB201 / 18UHILB201/ 18UFRLB201	Tamil II / Hindi II / French II	5	3	25	75	100	3
<b>Part II</b>							
18UENLB201	General English II	5	3	25	75	100	3
<b>Part III</b>							
	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
<b>Part IV</b>							
18UVE201	Value Education II: EVS	2	3	25	75	100	2
	<b>Total</b>	<b>30</b>				<b>700</b>	<b>21</b>
<b>Third Semester</b>							
<b>Part III</b>							
	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
<b>Part IV</b>							
	SBC I: Indian Financial Services	2	3	25	75	100	2
	NMEC I	2	3	25	75	100	2
<b>Non Credit</b>							
18ULS301	Career Competency Skills I	1	-	-	-	-	-
	Add - on Course	2	3	-	100	100	-
	<b>Total</b>	<b>30</b>				<b>900</b>	<b>25</b>
<b>Fourth Semester</b>							
<b>Part III</b>							
	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
<b>Part IV</b>							

	SBC II: Security Analysis and Portfolio Management	2	3	25	75	100	2
	NMEC II	2	3	25	75	100	2
<b>Non Credit</b>							
18ULS401	Career Competency Skills II	1	-	-	-	-	-
	Add - on Course	2	3	-	100	100	-
	<b>Total</b>	<b>30</b>				<b>800</b>	<b>25</b>

<b>Fifth Semester</b>							
<b>Part III</b>							
	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						
<b>Part IV</b>							
	SBC III: Project Methodology	3	3	25	75	100	2
<b>Part V</b>							
	Extension Activity						2
<b>Non Credit</b>							
	Career Competency Skills III	1	-	-	-	-	-
	<b>Total</b>	<b>30</b>				<b>600</b>	<b>24</b>
<b>Sixth Semester</b>							
<b>Part III</b>							
	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
<b>Part IV</b>							
	SBC IV: Business Communication	2	3	25	75	100	2
<b>Non Credit</b>							
	Career Competency Skills IV	1	-	-	-	-	-
	<b>Total</b>	<b>30</b>				<b>600</b>	<b>24</b>



### 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
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## TOTAL CREDIT DISTRIBUTION

Component	Subject	No of Subjects	Maximum Marks	Total Marks	Credits
<b>Part I</b>	Language	2	100	200	6
<b>Part II</b>	English	2	100	200	6
<b>Part III</b>	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
<b>Part IV</b>	Value Education	2	100	200	4
	SBC	4	100	400	8
	NMEC	2	100	200	4
<b>Part V</b>	Extension Activity	-	-	-	2
<b>Non Credit</b>	CCS	2	-	-	-
	<b>Total</b>	<b>45</b>	<b>-</b>	<b>4000</b>	<b>140</b>



