



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024

B.Com Programme – Course Structure under CBCS

(Applicable to the candidates admitted from the academic year 2016 -2017 onwards)

updated as on 07.12.2017

Sem.	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total
						Int.	Ext.	
I	I	Language Course – I (LC) – Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - I (ELC)	6	3	3	25	75	100
	III	Core Course – I (CC) Principles of Accountancy	6	5	3	25	75	100
		Core Course – II (CC) Marketing	6	5	3	25	75	100
		Allied Course –I (AC) Business Management	4	3	3	25	75	100
	IV	Value Education	2	2	3	25	75	100
	Total			30	21			
II	I	Language Course – II (LC) - Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – II (ELC)	6	3	3	25	75	100
	III	Core Course – III(CC) Business Accounting	6	5	3	25	75	100
		Core Course – IV (CC) Banking Theory Law & Practice	6	5	3	25	75	100
		Allied Course – II Business Economics	4	3	3	25	75	100
		Environmental Studies	2	2	3	25	75	100
Total			30	21				600

III	I	Language Course – III (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - III (ELC)	6	3	3	25	75	100
	III	Core Course – V (CC) Partnership Accounts	6	5	3	25	75	100
		Core Course – VI (CC) Business Law	6	5	3	25	75	100
		Allied Course – III(AC) Business Communication	4	3	3	25	75	100
	IV	Non Major Elective I – for those who studied Tamil under Part I a. Basic Tamil for other language students b. Special Tamil for those who studied Tamil upto 10th +2 but opt for other languages in degree programme A) Personal Investment (or) B) Elements of Insurance	2	2	3	25		100
	Total		30	21				600
IV	I	Language Course –IV (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	III	Core Course – VII (CC) – Cost Accounting	5	5	3	25	75	100
		Core Course - VIII (CC)- Business Tools for Decision making	5	5	3	25	75	100
		Allied Course – IV (AC) Company Law	4	3	3	25	75	100
	IV	Non Major Elective II – for those who studied Tamil under Part I a. Basic Tamil for other language students b. Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme A) Introduction to Accountancy (or) B) Salesmanship	2	2	3	25	75	100
	V	Skill Based Elective I	2	2	3	25	75	100
TOTAL		30	23				700	

V	III	Core Course – IX (CC) Corporate Accounting	5	5	3	25	75	100
		Core Course – X (CC) Auditing	5	5	3	25	75	100
		Core Course – XI (CC) Computer Applications in Business Theory – 60 marks; (UE:45:IA:15) Practicals – 40 marks; (UE:30:IA:10) Theory –2 hours; Practical –2 hours	5	5	*4	25	75	100
		Core Course – XII (CC) Management Accounting	5	5	3	25	75	100
		Major Based Elective – I A) Entrepreneurial Development (or) B) International Marketing	4	3	3	25	75	100
	IV	Skill Based Elective – II	2	2	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
		Total	30	29				800
VI	III	Core Course – X III (CC) Financial Management	6	5	3	25	75	100
		Core Course – XIV (CC) Income Tax Theory Law & Practice	6	5	3	25	75	100
		Core Course – XV (CC) Financial Services	6	5	3	25	75	100
		Major Based Elective II A) Human Resource Management (or) B) Service Marketing	5	4	3	25	75	100
		Major Based Elective III A) Insurance Management (or) B) Investment Management	6	4	3	25	75	100
	V	Extension Activities**		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
		Total	30	25				600
		Grand Total	180	140	-	-	-	3900

Language Part – I	-	4
English Part –II	-	4
Core Papers	-	15
Allied Papers	-	4
Non-Major Elective	-	2
Skill Based Elective	-	3
Major Based Elective	-	3
Environmental Studies	-	1
Value Education	-	1
Soft Skill Development	-	1
Gender Studies	-	1
Extension Activities	-	1 (1 Credit only)

* for those who studied Tamil up to 10th +2 (Regular Stream)

+ Syllabus for other Languages should be on par with Tamil at Degree level

those who studied Tamil upto 10th +2 but opt for other languages in Degree level under Part I should study special Tamil in Part IV

** Extension Activities shall be outside instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

- Basic Tamil I & II for other language students
- Special Tamil I & II for those who studied Tamil upto 10th or +2 but opt for other languages in degree programme

Note:

1. Theory	Internal	25 marks	External	75 marks
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2. Theory & Practical:

Internal Assessment: Theory – 15 Marks; Practicals – 10 Marks.

University Examination : Theory - 45 Marks ; Practicals - 30 Marks

Separate passing minimum is prescribed for Internal and External

Passing Minimum

A candidate shall be declared to have passed in each course if he / she secures not less than 40 % marks out of 75 marks (i.e., 30 marks) in the University Examination (UE) and 40% out of 25 marks (i.e., 10 marks) in the Internal Assessment.(CIA)

MAJOR BASED ELECTIVE – I

ENTREPRENEURIAL DEVELOPMENT

Objectives:

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

Unit – I

Entrepreneurship – Definition, Concept, Nature , Characteristics , functions , types and phases of EDP, **Development of women and rural entrepreneurs – Women Council Scheme.**

Unit – II

The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report.

Unit – III

Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.

Unit – IV

Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.

Unit – V

Incentives and subsidies – Subsidised services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.

Text and Reference Books (Latest revised edition only)

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publishing House, New Delhi.
2. Entrepreneurship & Small Business Management by Dr.C.B. Gupta and Dr.S.S.Khanka-Sultan Chand & Sons, New Delhi.
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood – Kalyani Publishers, Chennai.
4. Entrepreneurial Development by Dr.S.S. Khanka – S.Chand& Co, New Delhi.
5. Entrepreneurial Development by Dr. P. Saravanel, Learntech Press Trichy.
6. Entrepreneurial Development by Dr.S.G. Bhanushali- Himalaya Publishing House, New Delhi