

PSG College of Arts & Science, Coimbatore – 14.

Scheme of Learning and Evaluation

Programme: B.Com (Cost and Management Accounting) (SF)

Course Code	Course Title	Course Category	Course Type	Part Type	Semester	Credits
22LAT101N	Tamil-I	ELECTIVE	THEORY	1	1	3
22LAH101N	Hindi-I	ELECTIVE	THEORY	1	1	3
22LAF101N	French-I	ELECTIVE	THEORY	1	1	3
22EU101N	Communicative English-I- Interpersonal Communication	CORE	THEORY	2	1	3
22CMA101N	Fundamentals of Accounting	CORE	THEORY	3	1	4
24CMA102	Fundamentals of Business Laws and Business Communication	CORE	THEORY	3	1	4
22CMA103N	Business Mathematics and Statistics	CORE	THEORY	3	1	5
22LAT202N	TAMIL-II	ELECTIVE	THEORY	1	2	3
22LAH202N	HINDI-II	ELECTIVE	THEORY	1	2	3
22LAF202N	FRENCH - II - FRENCH LANGUAGE & CULTURE - II	ELECTIVE	THEORY	1	2	3
22EU202N	COMMUNICATIVE ENGLISH - II ACADEMIC COMMUNICATION	CORE	THEORY	2	2	3
22CMA204N	Financial Accounting	CORE	THEORY	3	2	4
24CMA205	Applied Cost Accounting	CORE	THEORY	3	2	3
22CMA206N	Fundamentals of Economics and Management	CORE	THEORY	3	2	5
23AECU201	ABILITY ENHANCEMENT COMPULSORY COURSE-I- VALUES AND ETHICS FOR HUMAN EXCELLENCE	CORE	THEORY	4	2	2
23PSEU201	PROFESSIONAL SKILL ENHANCEMENT - I	CORE	THEORY	4	2	2
23LAT303N	Tamil-III	ELECTIVE	THEORY	1	3	3
23LAH303N	Hindi-III	ELECTIVE	THEORY	1	3	3
23LAF303N	French-III	ELECTIVE	THEORY	1	3	3
23EU303N	Communicative English - III- Developing Language skills through literature	CORE	THEORY	2	3	3
23CMA307N	Higher Financial Accounting	CORE	THEORY	3	3	4
23CMA308N	Direct Taxation-I	CORE	THEORY	3	3	4
23CMA309N	Advanced Cost and Management Accounting	CORE	THEORY	3	3	4

23CMA310N	Operations Management	CORE	THEORY	3	3	4
22AECU302	Ability Enhancement Compulsory Course II- Environmental Studies and Sustainable Development Goals	CORE	THEORY	3	3	2
23LAT404N	TAMIL - IV	ELECTIVE	THEORY	1	4	3
23LAH404N	HINDI-IV	ELECTIVE	THEORY	1	4	3
23LAF404N	FRENCH-IV - FRENCH LITERATURE & GRAMMER - II	ELECTIVE	THEORY	1	4	3
23EU404N	COMMUNICATIVE ENGLISH-IV-ENGLISH FOR CAREER	CORE	THEORY	2	4	3
23CMA411N	Coprrorate Accounting	CORE	THEORY	3	4	4
23CMA412	Indirect Taxes	CORE	THEORY	3	4	4
23CMA413N	Direct Taxation - II	CORE	THEORY	3	4	4
23CMA414N	Fundamentals of Strategic Management	CORE	THEORY	3	4	4
22SECU401	SKILL ENHANCEMENT COURSE - I- INFORMATION SECURITY	CORE	THEORY	4	4	2
23PSEU402	PROFESSIONAL SKILL ENHANCEMENT - II	CORE	THEORY	4	4	2
23CMA515	Higher Corporate Accounting	CORE	THEORY	3	5	5
23CMA516	Principles of Auditing	CORE	THEORY	3	5	4
23CMA517	Elements of Company Law	CORE	THEORY	3	5	3
23CMA518	Computer Practical MS Excel & Tally	CORE	PRACTICAL	3	5	3
23CMA519	Major Elective Course I - Financial Market and Services	ELECTIVE	THEORY	3	5	4
23AFU521	Major Elective Course I - Global Business Finance	ELECTIVE	THEORY	3	5	4
23CBI521	Major Elective Course-I- Development Banking	ELECTIVE	THEORY	3	5	4
23BPU521	Major Elective Course-I- Corporate Social Responsibility	ELECTIVE	THEORY	3	5	4
23COC524	Major Elective Course-I-E- Banking and Internet	ELECTIVE	THEORY	3	5	4
23COE522	Major Elective Course- I: Social Media Marketing	ELECTIVE	THEORY	3	5	4
23FSU520	Major Elective Course I- Working Capital Management	ELECTIVE	THEORY	3	5	4

23FTU521	Major Elective Course - I : Intellectual Property Rights	ELECTIVE	THEORY	3	5	4
23CRM521	MAJOR ELECTIVE COURSE - I - RETAIL SUPPLY CHAIN MANAGEMENT	ELECTIVE	THEORY	3	5	4
23CBA523	MAJOR ELECTIVE COURSE - I -DATA MINING AND BUSINESS INTELLIGENCE	ELECTIVE	THEORY	3	5	4
23BSB528A	MAJOR ELECTIVE COURSE - I-MODERN BANKING	ELECTIVE	THEORY	3	5	4
23CMA520	Internship	CORE	TRAINING	3	5	2
23CMA622	Economic Laws	CORE	THEORY	3	6	3
23CMA623	Practices of Auditing	CORE	THEORY	3	6	4
23CMA624	Security Analysis and Portfolio Management	CORE	THEORY	3	6	4
23CMA625	Fundamentals of Financial Management	CORE	THEORY	3	6	4
23CMA626	MAJOR ELECTIVE COURSE-II-Project Management	ELECTIVE	THEORY	3	6	4
23COC631	MAJOR ELECTIVE COURSE-II: E-BUSINESS MODELS & PRACTICE	ELECTIVE	THEORY	3	6	4
23BPU629	MAJOR ELECTIVE COURSE-II: CORPORATE GOVERNANCE	ELECTIVE	THEORY	3	6	4
23COU629A	MAJOR ELECTIVE COURSE II: PRIMARY & SECONDARY MARKET	ELECTIVE	THEORY	3	6	4
23AFU629	MAJOR ELECTIVE COURSE - II: COMMODITY MARKET	ELECTIVE	THEORY	3	6	4
23CBI629	MAJOR ELECTIVE COURSE - II: INSURANCE ENVIRONMENT	ELECTIVE	THEORY	3	6	4
23COE629	MAJOR ELECTIVE COURSE - II: E- SERVICES	ELECTIVE	THEORY	3	6	4
23FSU629	MAJOR ELECTIVE COURSE - II: PRINCIPLES OF SUSTAINABLE FINANCE	ELECTIVE	THEORY	3	6	4
23FTU629	MAJOR ELECTIVE COURSE - II: EXIM FINANCE AND SHIPPING	ELECTIVE	THEORY	3	6	4

23CRM629	MAJOR ELECTIVE COURSE - II: MALL MANAGEMENT	ELECTIVE	THEORY	3	6	4
23CBA629	MAJOR ELECTIVE COURSE - II: BI TOOLS FOR DATA VISUALIZATION	ELECTIVE	THEORY	3	6	4
23BSB629	MAJOR ELECTIVE COURSE - II: FIXED INCOME SECURITIES MARKET	ELECTIVE	THEORY	3	6	4
23CMA627	PROJECT / INNOVATION / START UP	CORE	PROJECT	3	6	6