

**BCOM ACCOUNTING & FINANCE PROGRAMME**  
**SCHEME OF LEARNING AND EVALUATION**  
(For the students admitted in the academic year 2025 – 2026 & onwards)  
**Outcome Based Curriculum Framework with CBCS**

Course Code	Course Title	Course Category	Course Type	Part Type	Lecture Hours	Tutorial Hours	Practical Hours	Course Credits	Max CA Marks	Max CE Marks	Total Marks
<b>SEMESTER - I</b>											
25LAT101	Tamil-I	ELECTIVE	THEORY	1	6	0	0	3	25	75	100
25LAH101	HINDI-I	ELECTIVE	THEORY	1	6	0	0	3	25	75	100
25LAF101	French-I: French Culture & Communication-I	ELECTIVE	THEORY	1	5	1	0	3	25	75	100
25EU101	Communicative English-I: Interpersonal Communication	CORE	THEORY	2	6	0	0	3	25	75	100
25AFU101	Financial Accounting - I	CORE	THEORY	3	6	0	0	4	25	75	100
25AFU102	Principles of Management	CORE	THEORY	3	4	0	0	3	25	75	100
25AFU103	Mathematics for Commerce	CORE	THEORY	3	5	1	0	5	25	75	100
25AFU208	Practice Workshop-I (Skill Based)	CORE	PRACTICAL	3	0	0	2	0	0	0	0
<b>SEMESTER - II</b>											
25LAT202	Tamil-II	ELECTIVE	THEORY	1	6	0	0	3	25	75	100
25LAH202	Hindi-II	ELECTIVE	THEORY	1	6	0	0	3	25	75	100
25LAF202	French-II: French Culture & Communication-II	ELECTIVE	THEORY	1	5	1	0	3	25	75	100
25EU202	Communicative English-II: Academic Communication	CORE	THEORY	2	6	0	0	3	25	75	100
25AFU204	Financial Accounting - II	CORE	THEORY	3	4	0	0	3	25	75	100
25AFU205	Banking and Fintech	CORE	THEORY	3	4	0	0	3	25	75	100
25AFU206	Statistics	CORE	THEORY	3	5	1	0	5	25	75	100
25AFU207	Computer Practical - I Accounting Software (Skill Based)	CORE	PRACTICAL	3	0	0	2	2	40	60	100
25AFU208	Practice Workshop -I (Skill Based)	CORE	PRACTICAL	3	0	0	2	2	40	60	100
25AECU201	Ability Enhancement Compulsory Course-I: Values, Ethics, Health & Wellness for Human Excellence	CORE	THEORY	4	2	0	0	2	100	0	100
25PSEU201	Professional Skill Enhancement-I	CORE	THEORY	4	2	0	0	2	100	0	100
<b>SEMESTER - III</b>											
25LAT303A	Tamil III	ELECTIVE	THEORY	1	4	0	0	3	25	75	100
25LAH303A	Hindi-III	ELECTIVE	THEORY	1	4	0	0	3	25	75	100
25LAF303A	French-III	ELECTIVE	THEORY	1	4	0	0	3	25	75	100
25EU303A	Communicative English-III: Developing English Language Skills through Literature	CORE	THEORY	2	4	0	0	3	25	75	100
25AFU309	Cost Accounting	CORE	THEORY	3	5	0	0	4	25	75	100
25AFU310	Income Tax	CORE	THEORY	3	6	0	0	4	25	75	100
25AFU311	Computer Practical II– Business Data Processing (Skill Based)	CORE	THEORY	3	0	0	2	2	40	60	100
25AFU312	Economics and Financial Decisions	CORE	THEORY	3	5	0	0	4	25	75	100
25AFU416	Practice Workshop – II (Skill Based)	CORE	PRACTICAL	3	0	0	2	0	0	0	0
25AECU302	Ability Enhancement Compulsory Course-II: Environmental Studies & Sustainable Development Goals	CORE	THEORY	4	2	0	0	2	100	0	100
<b>SEMESTER - IV</b>											
25LAT404A	Tamil - IV	ELECTIVE	THEORY	1	4	0	0	3	25	75	100

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25LAH404A	Hindi-IV	ELECTIVE	THEORY	1	4	0	0	3	25	75	100
25LAF404A	French-IV	ELECTIVE	THEORY	1	4	0	0	3	25	75	100
25EU404	Communicative English-IV: English for Career	CORE	THEORY	2	4	0	0	3	25	75	100
25AFU413	Corporate Accounting – I	CORE	THEORY	3	6	0	0	4	25	75	100
25AFU414	Indirect Taxation	CORE	THEORY	3	5	0	0	3	100	0	100
25AFU415	Business Research Methods	CORE	THEORY	3	5	0	0	4	25	75	100
25AFU416	Practice Workshop – II [Skill Based]	CORE	PRACTICAL	3	0	0	2	2	40	60	100
25SECU401	Skill Enhancement Course-I: Information Security	CORE	THEORY	4	2	0	0	2	100	0	100
25PSEU402	Professional Skill Enhancement -II	CORE	THEORY	4	2	0	0	2	100	0	100
<b>SEMESTER - V</b>											
25AFU517	Elective Course I Global Business Finance	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25COC519	E- Business Models & practice	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25COE517	e-Services	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25CRM517	Retail Supply Chain Management	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25FTU517	EXIM Finance and shipping	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25FSU517	Working Capital Management	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25BPS517	Corporate Social Responsibility	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25CBI517	Development Banking	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25CMA515	Financial Markets and Services in India	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25CBA518	Data Mining and Business Intelligence	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25BSB523	Modern Banking	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25AFU518	Corporate Accounting – II	CORE	THEORY	3	6	0	0	4	25	75	100
25AFU519	Company Law	CORE	THEORY	3	4	0	0	3	25	75	100
25AFU520	Financial Management	CORE	THEORY	3	5	0	0	4	25	75	100
25AFU521	Financial Markets and Services	CORE	THEORY	3	6	0	0	4	25	75	100
25AFU522	Internship	CORE	TRAINING	3	0	0	0	2	40	60	100
25AFU523	Trans Disciplinary Course	ELECTIVE	THEORY	3	2	0	0	2	100	0	100
25AFU629	Practice Workshop -III [Skill Based]	CORE	PRACTICAL	3	0	0	2	0	0	0	0
25SECU502	Skill Enhanceme Course-II: Indian Knowledge system (Computer Based Test)	CORE	THEORY	4	0	0	0	2	0	100	100
<b>SEMESTER - VI</b>											
25AFU624	Elective Course II Commodity Elective	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25AFU624	Commodity Market	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25COE624	Business Analytics using Python	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25CRM625	Mall Management	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25FTU624	Aviation and Port Operations	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25FSU625	Principles of Sustainable Finance	ELECTIVE	THEORY	3	5	0	0	4	25	75	100

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25BPS625	Corporate Governance	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25CBI625	Insurance Environment	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25CBA626	BI Tools Data Visualization	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25BSB632	Fixed Income Securities Market	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25COC627	e-CRM	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25CMA623	Project Management for Entrepreneurship	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25AFU625	Management Accounting	CORE	THEORY	3	6	0	0	4	25	75	100
25AFU626	Security Analysis and Portfolio Management	CORE	THEORY	3	5	0	0	3	25	75	100
25AFU627	Entrepreneurship	CORE	THEORY	3	5	0	0	3	25	75	100
25AFU628	Financial Derivatives	CORE	THEORY	3	5	0	0	3	25	75	100
25AFU629	Practice Workshop – III [Skill Based]	CORE	PRACTICAL	3	0	0	2	2	40	60	100
25AFU630	Project /Innovation/ Start-up	CORE	PROJECT	3	0	0	0	4	40	60	100
25PCSUAFU	Professional Competency Skill Business and Investment Strategy	CORE	THEORY	4	2	0	0	2	100	0	100