

BCOM COST & MANAGEMENT ACCOUNTING 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
SEMESTER - I											
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
25CMA101	Fundamentals of Accounting	CORE	THEORY	3	6	0	0	4	25	75	100
25CMA102	Fundamentals of Business Laws and Business Communication	CORE	THEORY	3	6	0	0	4	25	75	100
25CMA103	Business mathematics and Statistics	CORE	THEORY	3	6	0	0	5	25	75	100
SEMESTER - II											
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
25CMA204	Financial Accounting	CORE	THEORY	3	6	0	0	4	25	75	100
25CMA205	Applied Cost Accounting	CORE	THEORY	3	6	0	0	4	25	75	100
25CMA206	Fundamentals of Economics and Management	CORE	THEORY	3	6	0	0	5	25	75	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
SEMESTER - III											
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
25CMA307	Higher Financial Accounting	CORE	THEORY	3	5	0	0	4	25	75	100
25CMA308	Direct Taxation I	CORE	THEORY	3	5	0	0	4	25	75	100
25CMA309	Indirect Taxation	CORE	THEORY	3	5	0	0	4	100	0	100
25CMA310	Operations Management	CORE	THEORY	3	5	0	0	4	25	75	100
25AECU302	Ability Enhancement Compulsory Course-II: Environmental Studies & Sustainable Development Goals	CORE	THEORY	3	2	0	0	2	100	0	100
SEMESTER - IV											
25LAT404A	Tamil IV	ELECTIVE	THEORY	1	4	0	0	3	25	75	100
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
25CMA411	Corporate Accounting	CORE	THEORY	3	5	0	0	4	25	75	100

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25CMA412	Direct Taxation - II	CORE	THEORY	3	5	0	0	4	25	75	100
25CMA413	Industrial Laws	CORE	THEORY	3	4	0	0	2	25	75	100
25CMA414	Fundamentals of Strategic Management	CORE	THEORY	3	4	0	0	4	25	75	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
SEMESTER - V											
25CMA515	Major Elective Course I – Financial Markets in India	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25COE517	e-Services	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25BPU517	Major Elective Course I Corporate Social Responsibility	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25AFU517	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
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
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
25CMA516	Higher Corporate Accounting	CORE	THEORY	3	6	0	0	4	25	75	100
25CMA517	Principles of Auditing	CORE	THEORY	3	5	0	0	3	25	75	100
25CMA518	Elements of Company Law	CORE	THEORY	3	5	0	0	3	100	0	100
25CMA519	Fundamentals of Financial Management	CORE	THEORY	3	4	0	0	2	25	75	100
25CMA520	Computer Practical MS Excel & Tally	CORE	PRACTICAL	3	0	0	4	3	40	60	100
25CMA521	Internship	CORE	TRAINING	3	0	0	0	2	40	60	100
25CMA522	Transdisciplinary Course	ELECTIVE	THEORY	3	2	0	0	2	100	0	100
25SECU502	Skill Enhanceme Course-II: Indian Knowledge system (Computer Based Test)	CORE	THEORY	4	0	0	0	2	0	100	100
SEMESTER - VI											
25CMA623	Major Elective Course II – Project Management for Entrepreneurship	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
25BPU625	Major Elective Course II Corporate Governance	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25CBI625	Major Elective Course II -Insurance Environment	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25AFU624	Commodity Market	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
25BPS625	Corporate Governance	ELECTIVE	THEORY	3	5	0	0	4	25	75	100

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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
25CMA624	Management Accounting for Decision Making	CORE	THEORY	3	6	0	0	3	25	75	100
25CMA625	Practices of Auditing	CORE	THEORY	3	6	0	0	3	25	75	100
25CMA626	Security Analysis and Portfolio Management	CORE	THEORY	3	6	0	0	3	25	75	100
25CMA627	Business Data Analysis	CORE	THEORY	3	6	0	0	4	25	75	100
25CMA628	Project	CORE	project	3	0	0	0	4	40	60	100
25PCSUCMA	Professional Competency Skill Competency Management	CORE	THEORY	4	2	0	0	2	100	0	100