

**BCOM FINANCIAL SYSTEM 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         |
| 25FSU101              | Financial Accounting - I  | CORE            | THEORY      | 3         | 6             | 0              | 0               | 4              | 25           | 75           | 100         |
| 25FSU102              | Indian Financial System   | CORE            | THEORY      | 3         | 4             | 0              | 0               | 3              | 25           | 75           | 100         |
| 25FSU103              | Statistics (ST)   | CORE            | THEORY      | 3         | 5             | 1              | 0               | 5              | 25           | 75           | 100         |
| 25FSU208              | 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         |
| 25FSU204              | FINANCIAL ACCOUNTING - II   | CORE            | THEORY      | 3         | 4             | 0              | 0               | 3              | 25           | 75           | 100         |
| 25FSU205              | Business Law and Ethics   | CORE            | THEORY      | 3         | 4             | 0              | 0               | 3              | 25           | 75           | 100         |
| 25FSU206              | MATHEMATICS FOR COMMERCE(MA)  | CORE            | THEORY      | 3         | 5             | 1              | 0               | 5              | 25           | 75           | 100         |
| 25FSU207              | Computer Practical - I Accounting Software (Skill Based)  | CORE            | PRACTICAL   | 3         | 0             | 0              | 2               | 2              | 40           | 60           | 100         |
| 25FSU208              | 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         |
| 25FSU309              | COST ACCOUNTING   | CORE            | THEORY      | 3         | 5             | 0              | 0               | 4              | 25           | 75           | 100         |
| 25FSU310              | INCOME TAX  | CORE            | THEORY      | 3         | 6             | 0              | 0               | 4              | 25           | 75           | 100         |
| 25FSU311              | COMPUTER PRACTICAL II -BUSINESS DATA PROCESSING (SKILL BASED)                                   | CORE            | PRACTICAL   | 3         | 0             | 0              | 2               | 2              | 40           | 60           | 100         |
| 25FSU312              | Business Communication  | CORE            | THEORY      | 3         | 5             | 0              | 0               | 4              | 25           | 75           | 100         |
| 25FSU416              | 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         |
| 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         |

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| 25EU404              | Communicative English-IV: English for Career                             | CORE            | THEORY      | 2         | 4             | 0              | 0               | 3              | 25           | 75           | 100         |
| 25FSU413             | CORPORATE ACCOUNTING I   | CORE            | THEORY      | 3         | 6             | 0              | 0               | 4              | 25           | 75           | 100         |
| 25FSU414             | INDIRECT TAXATION  | CORE            | THEORY      | 3         | 5             | 0              | 0               | 3              | 100          |              | 100         |
| 25FSU415             | RESEARCH METHODOLOGY (COM)   | CORE            | THEORY      | 3         | 5             | 0              | 0               | 4              | 25           | 75           | 100         |
| 25FSU416             | 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>  |  |                 |             |           |               |                |                 |                |              |              |             |
| 25FSU517             | MAJOR ELECTIVE COURSE I WORKING CAPITAL MANAGEMENT                       | CORE ELEC       | 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         |
| 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         |
| 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         |
| 25FSU518             | CORPORATE ACCOUNTING - II  | CORE            | THEORY      | 3         | 6             | 0              | 0               | 4              | 25           | 75           | 100         |
| 25FSU519             | FINANCIAL DERIVATIVES  | CORE            | THEORY      | 3         | 4             | 0              | 0               | 3              | 25           | 75           | 100         |
| 25FSU520             | AUDITING   | CORE            | THEORY      | 3         | 4             | 0              | 0               | 3              | 25           | 75           | 100         |
| 25FSU521             | FINANCIAL MANAGEMENT   | CORE            | THEORY      | 3         | 4             | 0              | 0               | 3              | 25           | 75           | 100         |
| 25FSU522             | PORTFOLIO MANAGEMENT   | CORE            | THEORY      | 3         | 3             | 0              | 0               | 2              | 100          | 0            | 100         |
| 25FSU630             | PRACTICE WORKSHOP III (SKILL BASED)                                      | CORE            | PRACTICAL   | 3         | 0             | 0              | 2               |                | 40           | 60           | 100         |
| 25FSU523             | INTERNSHIP   | CORE            | TRAINING    | 3         | 0             | 0              | 0               | 2              | 40           | 60           | 100         |
| 25FSU524             | TRANS DISCIPLINARY 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         |
| <b>SEMESTER - VI</b> |  |                 |             |           |               |                |                 |                |              |              |             |
| 25FSU625             | MAJOR ELECTIVE COURSE II - PRINCIPLES OF SUSTAINABLE FINANCE             | CORE ELEC       | 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         |
| 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         |
| 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         |
| 25CMA623    | Project Management for Entrepreneurship                          | ELECTIVE        | THEORY      | 3         | 5             | 0              | 0               | 4              | 25           | 75           | 100         |
| 25FSU626    | MANAGEMENT ACCOUNTING  | CORE            | THEORY      | 3         | 6             | 0              | 0               | 4              | 25           | 75           | 100         |
| 25FSU627    | FINANCIAL REPORTING  | CORE            | THEORY      | 3         | 5             | 0              | 0               | 3              | 25           | 75           | 100         |
| 25FSU628    | ENTREPRENEURSHIP   | CORE            | THEORY      | 3         | 5             | 0              | 0               | 3              | 25           | 75           | 100         |
| 25FSU629    | FINANCIAL SERVICES & FINTECH                                     | CORE            | THEORY      | 3         | 5             | 0              | 0               | 3              | 25           | 75           | 100         |
| 25FSU630    | PRACTICE WORKSHOP III (SKILL BASED)                              | CORE            | PRACTICAL   | 3         | 0             | 0              | 2               | 2              | 40           | 60           | 100         |
| 25FSU631    | PROJECT  | CORE            | PROJECT     | 3         | 0             | 0              | 0               | 4              | 40           | 60           | 100         |
| 25PCSUFUSU  | PROFESSIONAL COMPETENCY SKILL - BUSINESS AND INVESTMENT STRATEGY | CORE            | THEORY      | 4         | 2             | 0              | 0               | 2              | 100          | 0            | 100         |