

BCOM PROFESSIONAL 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
25PAU101	ACCOUNTANCY - I	CORE	THEORY	3	6	0	0	4	25	75	100
25PAU102	BUSINESS ECONOMICS	CORE	THEORY	3	6	0	0	4	25	75	100
25PAU103	MATHEMATICS FOR COMMERCE	CORE	THEORY	3	5	1	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
25PAU204	ACCOUNTANCY - II	CORE	THEORY	3	5	0	0	5	100	0	100
25PAU205	BUSINESS LAW	CORE	THEORY	3	4	0	0	4	25	75	100
25PAU206	BANKING & INSURANCE	CORE	THEORY	3	3	0	0	3	25	75	100
25PAU207	STATISTICS FOR BUSINESS	CORE	THEORY	3	5	1	0	5	25	75	100
25AECU201	Ability Enhancement Compulsory Course-I: Values, Ethics, Health & Wellness for Human Excellence	CORE	THEORY	4	0	2	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
25PAU308	Accountancy - III	CORE	THEORY	3	6	0	0	4	100	0	100
25PAU309	Cost Accounting for Professionals	CORE	THEORY	3	5	0	0	4	25	75	100
25PAU310	Auditing and Ethics - I	CORE	THEORY	3	5	0	0	4	25	75	100
25PAU311	Internship	CORE	TRAINING	3	0	0	0	2	40	60	100
25PAU312	Corporate Law	CORE	THEORY	3	4	0	0	4	25	75	100
25AECU302	Ability Enhancement Compulsory Course-II: Environmental Studies & Sustainable Development Goals	CORE	THEORY	4	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
25PAU413	Accountancy - IV	CORE	THEORY	3	5	0	0	4	100	0	100

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25PAU414	Managerial Accounting	CORE	THEORY	3	5	0	0	4	25	75	100
25PAU415	Auditing and Ethics – II	CORE	THEORY	3	4	0	0	4	25	75	100
25PAU416	Fundamentals of Entrepreneurial Development	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											
25PAU517	Income Tax Law	CORE	THEORY	3	5	0	0	4	25	75	100
25PAU518	Financial Management	CORE	THEORY	3	4	0	0	4	25	75	100
25PAU519	Marketing & Marketing Research	CORE	THEORY	3	4	0	0	4	100	0	100
25PAU520A	Financial Markets	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25PAU520B	Financial Services	ELECTIVE	THEORY	3	5	0	0	4	25	75	100
25SECU502	Skill Enhanceme Course-II: Indian Knowledge system (Computer Based Test)	CORE	THEORY	4	0	0	0	2	0	100	100
SEMESTER - VI											
25PAU621	Goods and Services Tax	CORE	THEORY	3	5	0	0	4	25	75	100
25PAU622	Forensic Accounting	CORE	THEORY	3	4	0	0	4	25	75	100
25PAU623	Risk Management	CORE	THEORY	3	3	0	0	3	25	75	100
25PAU624A	Strategic Management for Professionals	ELECTIVE	THEORY	3	4	0	0	4	25	75	100
25PAU624B	Human Resource Management	ELECTIVE	THEORY	3	4	0	0	4	25	75	100
25PAU625	Professional Training	CORE	TRAINING	3	0	0	0	5	40	60	100
25PCSUPAU	Professional Competency Skill Tax Compliance Procedure and Audit Tools	CORE	THEORY	4	2	0	0	2	100	0	100