


**BCom (COST AND MANAGEMENT ACCOUNTING)**  
**SCHEME OF EXAMINATIONS**  
 (For Students admitted from the Academic year 2016 - 2017 and onwards)

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
<b>First Semester</b>						
<b>Part - I</b>						
14LAU01 15LAU01 14LAU01	Tamil - I OR Hindi - I OR French - I	3	25	75	100	3
<b>Part - II</b>						
14EU01	Communicative English - I Interpersonal Communication	3	25	75	100	3
<b>Part - III</b>						
16CMA01	Financial Accounting - I	3	25	75	100	5
16CMA02	Fundamentals of Law and Ethics	3	25	75	100	4
16CMA03	Business Mathematics and Statistics [Allied]	3	25	75	100	5
<b>Second Semester</b>						
<b>Part - I</b>						
14LAU02 15LAU02 14LAU02	Tamil - II OR Hindi - II OR French - II	3	25	75	100	3
14EU02	Communicative English - II Academic Communication	3	25	75	100	3
<b>Part- III</b>						
16CMA04	Financial Accounting - II	3	25	75	100	5
16CMA05	Fundamentals of Cost and Management Accounting	3	25	75	100	5
16CMA06	Business Economics [Allied]	3	25	75	100	5
<b>Part- IV</b>						
14VEU01	Value Education	-	100	-	100	2

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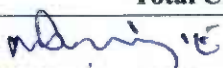
CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
<b>Third Semester</b>						
<b>Part- III</b>						
16CMA07	Financial Accounting - III	3	25	75	100	5
16CMA08	Direct Tax - I	3	25	75	100	4
16CMA09	Financial Management	-	100	-	100	3
16CMA10	Advanced Cost and Management Accounting	3	25	75	100	5
16CMA11	Operations Management-I [Allied]	3	25	75	100	5
<b>Part-IV</b>						
14ESU01	Environmental Studies	-	100	-	100	2
<b>Fourth Semester</b>						
<b>Part - III</b>						
16CMA12	Corporate Accounting - I	3	25	75	100	5
16CMA13	Indirect Tax	-	100	-	100	3
16CMA14	Industrial Law	-	100	-	100	3
16CMA15	Direct Tax - II	3	25	75	100	4
16CMA16	Operations Management- II [Allied]	3	25	75	100	5
<b>Part - IV</b>						
14SBU01	<b><u>Skill Based Subject:</u></b> Information Security	-	100	-	100	2

Cont...

  
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CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
<b>Fifth Semester</b>						
<b>Part - III</b>						
16CMA17	Corporate Accounting - II	3	25	75	100	5
16CMA18	Auditing	3	25	75	100	4
16CMA19	Company Law	3	25	75	100	3
16CMA20	MS - Excel and Tally	-	100	-	100	3
16CMA21A	<b>Core Elective - I</b> Financial Markets and Services in India (OR)	3	25	75	100	4
16CMA21B	Working Capital Management					
16CMA22	Institutional Training *	-	100	-	100	2
<b>Part - IV</b>						
14NME01	<b>Non - Major Elective - (1)</b> Extra Departmental Course	-	100	-	100	2
14NME02	<b>Non - Major Elective - (2)</b> General Awareness (Online Test)	1½	-	100	100	2
*Training to be undergone at the end of fourth semester						
<b>Sixth Semester</b>						
<b>Part - III</b>						
16CMA23	Management Information System	3	25	75	100	4
16CMA24	Corporate Laws	3	25	75	100	5
16CMA25	Strategic Management	3	25	75	100	4
16CMA26	Security Analysis and Portfolio Management	3	25	75	100	5
16CMA27A	<b>Core Elective - II</b> International Business (OR)	3	25	75	100	4
16CMA27B	Project Management					
<b>Total</b>						<b>136</b>

PART-V		Credits
<b>Extension Activity :</b> NSS / NCC / Sports / Department Extension Activity	I – VI semesters	2
<b>Competence Enhancement :</b> Add-on Course / Women's Studies / Extra paper/ Certificate or Diploma in Yoga for Youth Empowerment (offered by World Community Service Centre)	I – VI semesters	2
<b>Grand Total</b>		<b>140</b>
<b>Typewriting/Office Management</b>	I – VI Semesters	3
<b>Total Credits</b>		<b>143</b>

  
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- Students have to pass typewriting to the level of lower level examination of the Govt. of Tamil Nadu or typewriting examination conducted by the college to qualify for the award of the B.Com(Cost and Management Accounting ) Degree. The Students who are physically challenged or with nervous disorder or any other kind of physical problems should produce relevant Medical Certificate to the Department of Commerce. After Examination of the Documents, the Department may permit them to take Office Management paper as an alternate for type writing.
- Every student has to earn 143 credits to qualify for the B.Com (Cost and Management Accounting) Degree.
- A Student is permitted to appear for any extra paper (that paper should not be offered by that department) and if he/she passes will gain two extra credits i.e 2 credits will be allotted for each extra paper.
- Students can opt any one EDC(Cluster V- Unaided) offered by the college at UG level other than the course offered by their own Department



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**Unaided – PG**

Code No.	Semester	Subject	Programme
18SSP19	III	Financial and Management	M.Sc (Software Systems)
18SSP51	VIII	Marketing Management	M.Sc (Software Systems)

**Generic Elective Course EDC- UG**

18GECCMA **Business Ethics** (Unaided-Cluster V)  
Add-on Course – Banking & Insurance

**Guidelines for Evaluation**

<b>Theory</b>	: CA = 25 Marks	& CE = 75 Marks
<b>Practicals</b>	: CA = 40 Marks	& CE = 60 Marks
<b>Project Work/ Internship/ Industrial Training</b>	: CA = 40 Marks	& CE = 60 Marks

**I. Break-up Marks for CA of Theory**

The Department of Commerce follows Type – B Model for CA – Theory

• Test 1	-	10 Marks
• Test 2	-	10 Marks
• Assignments/Other Component	(Two Assignments 10 marks each converted to 5 marks)	
	-	5 Marks
<b>Total</b>	-	<b>25 Marks</b>

**II. Components for Practical****Continuous Assessment (CA)**

(Test will be conducted for Two Hours)

The Question Paper Pattern is as follows

Answer TWO out of THREE Questions [2\*5= 10 Marks]

• Experiments	-	15 Marks
• Two Tests	-	20 Marks
[Each test for 10 Marks]		
• Record	-	5Marks
<b>Total</b>	-	<b>40 Marks</b>

**Comprehensive Examination (CE)**

(Test will be conducted for Three Hours)

The Question Paper Pattern is as follows

Answer FIVE out of EIGHT Questions [5\*10= 50 Marks]

• Record	-	10 Marks
• Experiment / Test	-	50 Marks
<b>Total</b>	-	<b>60 Marks</b>

For Practice Workshop I, II & III – One CA Test will be conducted each semester and CE will be conducted at the end of each year

**III Components for Project/Internship/Industrial Training**

The break up for Internship and project are as follows

**Continuous Assessment (CA):**

(i) Regularity	-	10 Marks
(ii) Review/Presentation	-	30 Marks


**Total** - 40 Marks

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**B.Com (COST AND MANAGEMENT ACCOUNTING)  
SCHEME OF EXAMINATIONS**


(For Students admitted from the Academic Year 2018-2019 and onwards)

CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
<b>First Semester</b>						
	<b>Part – I</b>					
18LAU01	Tamil / Hindi / French – I	3	25	75	100	3
	<b>Part – II</b>					
18EU01	Communicative English – I Interpersonal Communication	3	25	75	100	3
	<b>Part – III</b>					
18CMA01	Fundamentals of Accounting	3	25	75	100	5
18CMA02	Fundamentals of Law and Ethics	3	25	75	100	4
18CMA03	<b>Interdisciplinary Course</b> Business Mathematics and Statistics [Allied – ST]	3	25	75	100	5
<b>Second Semester</b>						
	<b>Part – I</b>					
18LAU02	Tamil / Hindi / French – II	3	25	75	100	3
	<b>Part – II</b>					
18EU02	Communicative English – II Academic Communication	3	25	75	100	3
	<b>Part- III</b>					
18CMA04	Financial Accounting	3	25	75	100	5
18CMA05	Fundamentals of Cost and Management Accounting	3	25	75	100	5
18CMA06	<b>Interdisciplinary Course</b> Business Economics [Allied-COM]	3	25	75	100	5
	<b>Part- IV</b>					
18AECU01	<b>Ability Enhancement Compulsory Course – I</b> Value Education	-	100	-	100	2


  
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CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
<b>Third Semester</b>						
<b>Part- III</b>						
18CMA07	Higher Financial Accounting	3	25	75	100	5
18CMA08	Direct Tax – I	3	25	75	100	4
18CMA09	Fundamentals of Financial Management	-	100	-	100	3
18CMA10	Advanced Cost and Management Accounting	3	25	75	100	5
18CMA11	<b>Interdisciplinary Course</b> Operations Management-I [Allied - COM]	3	25	75	100	5
<b>Part-IV</b>						
18AECU02	<b>Ability Enhancement Compulsory Course - II</b> Environmental Studies	-	100	-	100	2
<b>Fourth Semester</b>						
<b>Part – III</b>						
18CMA12	Corporate Accounting	3	25	75	100	5
18CMA13	Indirect Tax	-	100	-	100	3
18CMA14	Industrial Law	3	25	75	100	3
18CMA15	Direct Tax – II	3	25	75	100	4
18CMA16	<b>Interdisciplinary Course</b> Operations Management- II [Allied -COM]	3	25	75	100	5
<b>Part – IV</b>						
18SECU01	<b>Skill Enhancement Course – I</b> Information Security	-	100	-	100	2

\* The Students have to undergo Internship for a period of 20 days during Fourth Semester Vacation.

  
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CODE NO.	SUBJECT	Exam Duration (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
<b>Fifth Semester</b>						
<b>Part- III</b>						
18CMA17	Higher Corporate Accounting	3	25	75	100	5
18CMA18	Principles and Practices of Auditing	3	25	75	100	4
18CMA19	Elements of Company Law	-	100	-	100	3
18CMA20	Computer Practical - MS - Excel and Tally	3	40	60	100	3
18CMA21A	<b>Discipline Specific Elective Course - I</b> Financial Markets and Services in India (or)	3	25	75	100	4
18CMA21B	Working Capital Management					
18CMA22	Internship *	-	40	60	100	2
<b>Part - IV</b>						
18GECEDC	<b>Generic Elective Course -EDC</b>		100	-	100	2
18SECU02	<b>Skill Enhancement Course - II</b> Online Test - [General Awareness]	1½	-	100	100	2
<b>Sixth Semester</b>						
<b>Part - III</b>						
18CMA23	Management Information System	3	25	75	100	4
18CMA24	Corporate Laws	3	25	75	100	5
18CMA25	Strategic Management	3	25	75	100	4
18CMA26	Security Analysis and Portfolio Management	3	25	75	100	5
18CMA27A	<b>Discipline Specific Elective Course - II</b> International Business (or)	3	25	75	100	4
18CMA27B	Project Management					

  
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Part-V	No. of Papers	Semester No.	Credit
<b>NCCC-Non CGPA Credit Course</b> (a) NCC/NSS/Sports/Dept. Activity-Extension Activity	-	I to VI	2
<b>NCCC- Non CGPA Credit Course</b> (b) Career Oriented Programme (Add-on Course) / Women's Studies / Extra Paper / Certificate or Diploma course in Yoga for Youth Empowerment	-	I to VI	2
<b>NCCC- Non CGPA Credit Course</b> (c) Any one on-line course –MOOC's subjects*	1	I to VI	4
<b>Typewriting/Office Management</b>	-	I to VI	3
<b>Total Credits</b>			147

- The online courses which are available on SWAYAM / e-PGPathshala / any other MOOC portal should be completed anytime during the programme. The course must be of minimum 4 weeks duration.
  - Students have to pass Type-Writing to the level of Junior grade examination of the Government of TamilNadu or Type-Writing Examination conducted by the college to qualify for the award of the B.Com degree. The Students who are physically challenged or with nervous disorder or any other kind of physical problems should produce relevant medical certificate to the department of commerce. If they are permitted by the department they are allowed to write office management paper as an alternate for type writing. Model B of CE Examination Question paper pattern is applicable.
  - Students can opt any one Generic Elective Course – EDC of Cluster –V offered by the college at UG level, other than the course offered by their own department.
  - Apart from Part-V, students are also permitted to appear for any extra paper (s) which is / are not offered by their own departments, 2 credits will be allotted for each extra paper. On passing an extra paper, the student will earn 2 extra credits.

**Allied Subjects offered by Commerce Department**

**Unaided -UG**

Code No.	Semester	Subject	Programme
18MCU04	I	Accountancy – I*	BSc Mathematics with CA
18MCU08	II	Accountancy – II**	BSc Mathematics with CA
18MAU03	I	Accountancy – I*	BSc Mathematics
18MAU06	II	Accountancy – II**	BSc Mathematics
18CMU24	IV	Accounting and Insurance	BSc Computer Science (A and B)
18CAU15	III		BCA
18ITU25	IV		B.Sc (Information Technology)
18CTU15	III		B.Sc (Computer Technology)
18CAU23	IV	Principles of Marketing	BCA
18CDU13	III	Financial and Cost Accounting	B.Sc Costume Design and Fashion
18CDU23	IV	Export Marketing	B.Sc Costume Design and Fashion
18HMU13	III	Accountancy***	B.Sc Catering Science and Hotel Management
18HMU19	IV	Marketing Management	B.Sc Catering Science and Hotel Management
18HMB24	IV	Accountancy***	B.Voc Hospitality Management

\*Common to Mathematics and Mathematics with CA

\*\*Common to Mathematics and Mathematics with CA

\*\*\*Common to Catering Science & Hotel Management and B.Voc Hospitality Management

C

*(Signature)*

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