

. COURSE STUDY

The B.Com. course is highly demanded one among the plus two commerce students, where 1,000 applications are received every year for a sanctioned strength of 140. The selection is absolutely based on merit following the reservation directives issued by the State Government. The course is divided into six semesters and Choice Based Credit System has been introduced by the University of Madras. The following table shows the subject offered by the University of Madras in each semester with effect from the Academic Year 2020 – 2021.

FIRST YEAR

SEMESTER I

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	5	3	25	75	100
PART II	English Paper – I	5	3	25	75	100
PART III	Core – Paper I : Financial Accounting	5	4	25	75	100
	Core Paper II: Business Communication.	5	4	25	75	100
	Allied Paper I : Business Economics	6	5	25	75	100
PART IV	* Basic Tamil / Advanced Tamil / NME	2	2	25	75	100
	Soft Skill-I Professional English for Commerce and Management I	2	2	50	50	100

**Non Major Elective Paper:
Public Health and Hygiene**

SEMESTER II

Course content	Name of subject	Ins hrs	Credits	CIA	Extern	Total
PART I	Language Paper – II	5	3	25	75	100
PART II	English Paper – II	5	3	25	75	100
PART III	Core Paper III : Advanced Financial Accounting	5	4	25	75	100
	Core Paper IV: Principle of Management.	5	4	25	75	100
	Allied Paper II : Indian Economy	6	5	25	75	100
PART IV	* Part - IV – Basic Tamil / Advanced Tamil / NME	2	2	25	75	100
	Soft Skill-II Professional English for Commerce and Management II	2	2	50	50	100

**Non Major Elective Paper:
Fundamentals of Insurance**

* (a) Non-Tamil Students up to XII Std must be studied “Basic Tamil” comprising of two courses in degreelevel

(b) Tamil Students up to XII Std, taken Non-Tamil Language under Part-I at degree level shall be taken “Advanced Tamil” comprising of twocourses.

(c) Tamil Students up to XII Std and taken Tamil under Part-I Language at degree level shall be chosen “Non- Major Electives” at degreelevel.

SECOND YEAR

SEMESTER III

Course content	Name of subject	Inshrs	Credits	CIA	External	Total
PART III	Core Paper V: Corporate Accounting –I	6	4	25	75	100
	Core Paper VI: Business Law	5	4	25	75	100
	Core Paper VII: Banking Theory Law and Practice.	5	4	25	75	100
	Core Paper VIII: Marketing	5	4	25	75	100
	Allied Paper III : Business Statistics	6	4	25	75	100
PART IV	Environmental Studies	1	Examination will be held in Semester IV			
	Soft Skill-III	2	3	50	50	100

SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper IX : Advanced Corporate Accounting	6	4	25	75	100
	Core Paper X: Company Law	5	4	25	75	100
	Core Paper XI: Financial Services.	5	4	25	75	100
	Core Paper XII: Indirect Taxation.	5	4	25	75	100
	Allied Paper IV: Elements of Operations Research	6	4	25	75	100
PART IV	Environmental Studies	1	2	25	75	100
	Soft Skill-IV	2	3	50	50	100

THIRD YEAR

SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper XIII: Elements of Cost Accounting	6	4	25	75	100
	Core Paper XIV: Practical Auditing	6	4	25	75	100
	Core Paper XV: Logistics and Supply Chain Management	5	4	25	75	100
	Core Paper XVI : Financial Management	5	4	25	75	100
	Elective Paper I : Income Tax Law & Practice I	6	5	25	75	100
PART V	Value Education	1	2			

SEMESTER VI

Course content	Name of subject	InsHrs	Credits	CIA	External	Total
PART III	Core-Paper XVII: Advanced Cost Accounting	6	4	25	75	100
	Core Paper XVIII: Management Accounting	5	4	25	75	100
	Core Paper XIX: Entrepreneurial Development	6	4	25	75	100
	Elective Paper II: Income Tax Law & Practice – II	6	5	25	75	100
	Elective Paper III: Human Resource Management	6	5	25	75	100
	Extension Activities		1			