B. Com. **Syllabus** SCHOOL OF DISTANCE EDUCATION **ONLINE MODE** 2022 – 2023 onwards **BHARATHIAR UNIVERSITY**

(A State University, Accredited with "A" Grade by NAAC, Ranked 15th among Indian Universities by MHRD-NIRF,

Coimbatore - 641 046, Tamil Nadu, India

BHARATHIAR UNIVERSITY : : COIMBATORE 641 046 Bachelor of Commerce Curriculum

(For the students admitted during the academic year 2022 – 23 onwards)

Title of the Course	Credits	CIA	ESE	Total			
FIRST SEMESTER							
Language-I	4	25	75	100			
English-I	4	25	75	100			
Core I – Principles of Accountancy	4	25	75	100			
Core II – Business Organization & Office Management	4	25	75	100			
Allied Paper I – Agricultural Economic of India	4	25	75	100			
SECOND SEMESTER							
Language-II	4	25	75	100			
English-II	4	25	75	100			
Core III – Financial Accounting	4	25	75	100			
Core IV – Principles of Marketing	4	25	75	100			
Allied Paper II – Economic Analysis	4	25	75	100			
THIRD SEMESTER							
Core V – Higher Financial Accounting	4	25	75	100			
Core VI – Commercial Law	4	25	75	100			
Core VII – Principles of Management	4	25	75	100			
Allied : III - Mathematics for Business	4	25	75	100			
FOURTH SEMESTER							
Core VIII – Corporate Accounting - I	4	25	75	100			
Core IX – Computer Applications in Business	4	25	75	100			
Core X – Company Law and Secretarial Practice	4	25	75	100			
Core XI – Executive Business Communication	3	20	55	75			

Core XII – Banking Theory	3	20	55	75			
Allied: IV: Statistics for Business	4	25	75	100			
FIFTH SEMESTER							
Core XIII – Corporate Accounting - II	4	25	75	100			
Core XIV – Banking Law and Practices	4	25	75	100			
Core XV – Cost Accounting	4	25	75	100			
Core XVI – Income Tax Law and Practice	4	25	75	100			
Elective –I: Business Finance	4	25	75	100			
SIXTH SEMESTER							
Core XVII – Management Accounting	4	25	75	100			
Core XVIII - Principles of Auditing	4	25	75	100			
Core XIX - Indirect Taxes	4	25	75	100			
Elective –II: Entrepreneurial Development	4	25	75	100			
Elective–III: Financial Markets	4	25	75	100			
GRAND TOTAL	118	740	2210	2950			

ELIGIBILITY CRITERIA

- > H.Sc. in Any Major (or)
- > Senior Secondary in Any Major (or)
- Diploma in Any Major (or)
- Pre-Degree in Any Major