

Curriculum Framework under Choice Based Credit System (CBCS) and
Syllabus for Outcome Based Education (OBE) in
BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS (B.Com-CA)
Degree Programme

for the students admitted from the academic year 2022 – 2023 onwards



SREE SARASWATHI THYAGARAJA COLLEGE

An Autonomous, NAAC Re – Accredited with ‘A’ Grade, ISO 9001:2008
Certified Institution, Affiliated to Bharathiar University, Coimbatore, Approved
by AICTE for MBA/MCA and by UGC for 2(f) & 12(B) status
Palani Road, Pollachi – 642107, Coimbatore Dist, Tamilnadu
Email: stc@stc.ac.in Website: www.stc.ac.in

PERSONAL MEMORANDA

1. Register Number :

2. Name :

3. Class :

4. Father's Name and Occupation :

5. Permanent Residential Address :

.....
.....
.....
PIN

6. Residential Phone No:

STD Code
Phone No
Mobile No

7. Temporary Address:

.....
.....
.....

8. Temporary Phone No :

STD Code
Phone No
Mobile No

9. Day Scholar / Hosteller:

10. Blood Group:

INDEX

	Page No.
1. PEOs, POs, PSOs	01 - 02
2. Regulations	03 - 13
3. Scheme of Examinations & Syllabus	
a. Scheme of Examinations	14 - 23
b. Semester-wise Syllabus	24 -156
c. Curriculum Structure	157
d. Examination Rules	158-168

SREE SARASWATHI THYAGARAJA COLLEGE [AUTONOMOUS], POLLACHI

B.COM (CA) DEGREE PROGRAMME PEO, POs AND PSOs

Program Educational Objectives (PEO)

Within a few years of obtaining UG degree in B.Com (CA) the student will be able to

PEO1: Analyze social and environmental aspects with professional values, ethics and equity to transform the knowledge, skills and expertise to the community

PEO2: Involve in lifelong learning to adapt educational needs in a changing world to maintain their competency and to contribute to the advancement of knowledge in a multi-disciplinary environment

PEO3: Exercising Professional skills, values, team spirit and leadership traits along with domain knowledge to succeed the challenges in profession and Industry

PEO4: Integrate critical thinking, analytical decision making and to become a globally competent entrepreneur in the field of Commerce

Programme Outcomes (POs)

The students at the completion of the programme will be able to

PO1: Demonstrate professionally with social, cultural and ethical responsibility as an individual as well as in multifaceted teams with positive attitude

PO2: Adapt to sustain in emerging era and constantly upgrade skills towards independent and lifelong learning

PO3: Communicate complex concepts with professionalism by adapting appropriate resources and modern tools

PO4: Ability to design systems in domain knowledge and specialization with interpersonal and entrepreneurial skills for national development

PO5: Apply critical and analytical research skill to evaluate the real time problems in specialized field of study.

Programme Specific Outcomes (PSOs)

At the completion of the programme, the students will be able to

PSO1: Apply the knowledge gained during the course of the program to identify, formulate

and solve real life problems to meet the core competency with continuous up gradation.

PSO2: Apply the knowledge of ethical and management principles required to work in a

team with stewardship of the society.

PSO3: Communicate effectively in commercial operations with professionalism for the

society at large by adopting modern tools.

PSO4: Possess wide spectrum of analytical skills in the areas of Trade, Commerce and

Industry.

PSO5: Apply the skills, current techniques and tools to implement the knowledge in

commerce and computing practices.

Mapping the POs with PEO

POs/PEOs	PEO1	PEO2	PEO3	PEO4
PO1	S	S	S	M
PO2	S	S	S	S
PO3	M	S	M	S
PO4	S	S	S	S
PO5	M	S	M	S

S- Strong; L- Low; M-Medium

Mapping the PSOs with PEO

POs/PEOs	PEO1	PEO2	PEO3	PEO4
PSO1	S	S	S	M
PSO2	S	S	S	M
PSO3	M	M	S	S
PSO4	M	M	S	S
PSO5	S	S	S	S

S- Strong; L- Low; M-Medium

Curriculum Framework with Choice Based Credit System (CBCS) and Syllabus for Outcome Based Education (OBE) in Bachelor of Commerce (B.Com.CA) degree program for the students admitted from the academic year 2022 – 2023 onwards

The department of commerce integrates with seven programmes such as B.Com., B.Com.(Computer Applications),B.Com.(Professional Accounting),B.Com.(ABA),B.Com.(BPS),M.Com.,M.Com.(International Business). The commerce streams allow the enhanced academic mobility and enriched employability of the students. The Choice Based Credit System (CBCS) preserves the identity, autonomy and uniqueness of every programme and reinforce their efforts to be student centric in curriculum designing and skill imparting.

Choice Based Credit System (CBCS):

Choice based credit system (CBCS), provides a learning platform wherein the student has the flexibility to choose their course from a list of electives, core, allied, non-major courses, value-based courses, and skill-based courses. This is a student-centric approach to learning or acquiring higher education. The curriculum with CBCS to achieve and accomplish the students experience their choice of courses and credits for their horizontal and vertical mobility.

Outcome Based Education:

“Outcome-Based Education” (OBE) is considered as a student-centred instruction model that focuses on measuring student performance through outcomes. Outcomes include knowledge, skills and attitudes. In the OBE model, the required knowledge and skill sets for a particular degree is predetermined and the students are evaluated for all the required parameters (Outcomes) during the course of the program.

Part – I: Languages: Part – I comprises of category namely Tamil/Hindi/Malayalam/French

Part – II: English: Part – II comprises of the category namely English

Part – III: Core Courses:

A set of major papers that include Theory, Practical, Allied, Electives, Project and Internship in the major field of study selected by the student. Core courses are mandatory in nature.

Part – IV: Non - Major Electives (NME):

A set of non – major elective courses are offered as choices of the students, outside of their major discipline. The courses other than the core and allied shall be opted by the students as Non – Major Elective.

Value Based Courses (VBC):

Courses of cross-cutting issues relevant to the current pressing concerns both nationally and internationally such as gender, environment and sustainability, human values and professional ethics, development of creative and divergent competencies.

Skill Based Courses (SBC):

The courses offered as skill - based courses under Part IV of the programme is aimed at imparting Advanced Skill of the programme. This comprises of four courses from 3rd to 6th semesters.

Massive Open Online Courses (MOOC):

According to the guidelines of UGC, the students are encouraged to avail this option of enriching by enrolling themselves in the MOOC provided by various portals such as SWAYAM, NPTEL, etc. As per University Grants Commission (UGC) notification published in the gazette of India about UGC (Credit Framework for Online Learning Courses through SWAYAM) Regulation, 2016 on 21th July 2016, The institute is transferring the equivalent credit earned through SWAYAM on receipt of MOOCs completion certificate and it shall incorporate these marks/credits in the overall mark sheet of the student.

Part-V: Extension Activities:

Students shall be actively participated in the extension activities such as National Service Scheme (NSS), YOGA, Youth Red Cross (YRC), Sports, and Red Ribbon Club (RRC). The extension activities are must for each student to take part in at-least in any one of these activities for the fulfillment of the degree.

For B.Com.(CA) programme, a student must earn 140 credits as mentioned in the below table.

B.Com (CA) 2023-2024**Summary of Courses Pattern and Credit Distribution in Choice Based Credit System**

Part	Curriculum Structure	No. of Courses	Credits to be earn
I	Languages	4	12
II	English	4	12
III	Core Courses	18	72
	Allied Courses	4	16
	Electives	3	12
IV	Skill Based Courses (SBC)	4	8
	Value Based Courses (VBC)	2	4
	Non-Major Electives (NME)	2	4
V	Extension Activities	1	Grade
Total		42	140
VI	MOOC	2	4
	Extra Credit Course (Professional English)	2	6
	Placement	4	4
Grand Total		50	154

Sree Saraswathi Thyagaraja College (Autonomous)

Regulations 2022

Choice-Based Credit System for the Academic Programmes with effect from 2022-2023

The following Regulations shall be effective for the courses of study leading to the Bachelor Degree which shall be of three years duration comprising of six semesters and Master Degree which shall be of two years duration comprising of four semesters. The Regulations shall come into effect from the Academic Session, 2022-2023. STC College follows the UGC, TANSCHÉ and Bharathiar University guidelines of CBCS pattern in framing Course Scheme and scheme of examinations for the students admitted in various UG and PG Programmes from the Academic year 2022-23 and onwards.

1. Definitions and Codification:

- a) **CBCS:** CBCS means Choice Based Credit System. Choice Based Credit System is a flexible system of learning. This system permits students to,
 - learn at their own pace
 - choose electives from a wide range of Elective Courses offered for the programme
 - undergo additional courses and acquire more than the required number of credits
 - adopt an inter-disciplinary approach in learning
 - make the best use of the expertise of the available faculty.
- b) **Programme:** The term ‘programme’ is used to mean the whole learning experience or combination of courses in a particular field of study
- c) **Curriculum:** The term “Curriculum” indicates the various components of the programme and branch of study. The UG Curriculum under the CBCS consists of five parts and the medium of instruction is English. The PG Curriculum under the CBCS consists of only part III and the medium of instruction is English. Part four offers additional credits.
- d) **Course:** A Programme is divided into a number of courses. A course is a unit of instruction or segment of subject area under any programme. The traditional concept ‘paper’ is replaced by ‘course’.
- e) **Scheme of examination:** It denotes the course outline during the period of study or the components of the particular Programme and branch of study.
- f) **Syllabus:** The subject contents of each course is referred to as “Syllabus”.
- g) **Academic Year:** An academic year means a period of twelve months consisting of two semesters.
- h) **Semester:** The word “semester” is used to mean a half-yearly term or term of studies including examinations, vacations and semester breaks.
- i) **Semester Duration:** A semester normally extends over a period of 15 class weeks. Each week has 30 hours of instruction spread over the week.
- j) **CIA:** The word “CIA” is used to refer to the continuous internal assessment within the half-yearly term.
- k) **End-semester:** The word “end-semester” is used to refer to the terminal processes of examinations and evaluations at the end but within the half-yearly term.
- l) **Credit:** ‘Credit’ defines the quantum of contents/ syllabus prescribed for a course and determines the number of hours of instruction required per week. Thus, normally in each of the course, credits will be assigned on the basis of the number of lectures/ tutorials/ laboratory work and other forms of learning required to complete the

course contents in a 14-15 week schedule:

- i) 1 Lecture = 1 Hour duration =1 Credit
- ii) 1 Tutorial = 1 Hour duration =1 Credit
- iii) 1 Practical = 2 Hours duration =1 Credit

Note:The lecture sessions and tutorials shall not be substituted with any other activities like seminars, group discussions etc..

m) **Grade point:** Grade point is the numerical weightage given to the particular course of study

2.1 Admission

The eligibility conditions and the guidelines issued by the Bharathiar University for admitting students are followed for all UG and PG Programmes offered at STC.

2.2 Semester Duration:

- i) Odd Semesters: June –November
(Including end-semester examinations and semester breaks)
- ii) Even Semester: December -May
(Including end-semester examinations and semester breaks)

Any change in the Academic Calendar/Schedule may be made by the college whenever necessary.

2.3 Academic Schedule:

The Academic Schedule of all degree programmes under the CBCS shall be administered as per the Academic Calendar of the college published for every academic session.

3. Course Structure:

The Course Structure of the Academic Programmes under the CBCS shall be as per the Course Structure given below. The nature of the Courses for all Academic programmes shall be as below:

UG programmes are conducted with a minimum total of 140 credits

Summary of UG Courses Pattern and Credit Distribution in Choice Based Credit System as given under

Part	Curriculum Structure	No. of Courses	Credits to be earned
I	Languages	2 – 4	6 - 12
II	English	2 – 4	6 - 12
III	Core (Major) Courses	16 – 18	72 – 80
	Allied Courses	04 – 05	16 - 20
	Electives	03	12
IV	Non-Major Electives (NME)	2	04
	Value Based Courses (VBC)	2	04
	Skill Based Courses (SBC)	4	08
V	Extension Activities	1	Grade
Total			140

PG Programmes are conducted with a minimum total of 90 credits

Summary of PG Courses Pattern and Credit Distribution in Choice Based Credit System as given under

Part	Curriculum Structure	No. of Courses	Credits to be earned
III	Core courses	17	74
	Electives	4	16
Total			90

MBA/MCA Programme is conducted with a total of 90 credits
*Summary of MCA Course Pattern and Credit Distribution in Choice Based
 Credit System as given under*

Part	Curriculum Structure	No.of Courses	Credits to be earned
III	Core Courses	20	68
	Electives	03	09
	Specialization Electives	04	13
Total			90

3.1 Part I: Language I : Tamil or any one of the Indian or foreign languages
 i.e. Malayalam, French, Hindi, Telugu and Kannada.

It is mandatory for all the UG students to study a language under part I. A student can select and study any one of the languages offered under part I. The syllabus drafted would enable the students to communicate with ease and effectiveness in that language. It is offered in the **first two semesters** with one examination at the end of each semester.

3.2. Part II: Language II: English: The study of English is made compulsory for all UG students under part II. The subject offered during the first two semesters with one examination at the end of each semester.

3.3 Part III: A set of major papers that include Theory, Practical, Allied, Core Electives, Project and Internship in the major field of study selected by the student. Core courses are mandatory.

3.4 Part IV:

a) Basic Tamil/ Advanced Tamil/ NME:

i. Students who have not studied Tamil up to XII STD and have taken any Language other than Tamil in Part I shall take Basic Tamil comprising of two offers in the third and fourth semesters.

ii. Students who have studied Tamil up to XII STD and have taken any Language other than Tamil in Part I shall take Advanced Tamil comprising of two Courses.

iii. Students who have studied Tamil up to XII STD and also have taken Tamil in Part-I shall take Non-Major Elective comprising of two Courses of NME in the third and fourth semesters. A set of non – major elective courses are offered as choices to the students, outside their major discipline. The courses other than the core and allied shall be opted by the students as Non – Major Electives.

b) Skill Based Courses: The courses offered as skill - based courses of the programme is aimed at imparting Advanced Skills of the programme. This comprises of four courses from 3rd to 6th semesters

c) **Value Based Courses :** Courses of cross-cutting issues relevant to the current pressing concerns both nationally and internationally such as gender, environment and sustainability, human values and professional ethics, development of creative and divergent competencies.

d) **Massive Open Online Courses (MOOC):** According to the guidelines of UGC, the students are encouraged to avail this option of enriching by enrolling themselves in the MOOC provided by various portals such as SWAYAM, NPTEL, and Spoken Tutorial etc. As per University Grants Commission (UGC) notification, The Massive Open Online Course (MOOC) through any online platform is compulsory. The institute is transferring the equivalent credit earned on receipt of MOOCs completion certificate and it shall incorporate these

marks/credits in the overall mark sheet of the student.

3.5 Part V: Extension Activities:

All the Students shall have to enroll compulsorily for NSS/NCC/Sports activities. The extension activities are must for each student to take part in at-least in any one of these activities for the fulfillment of the degree

The mark sheet shall carry the gradation relevant to the marks awarded to the candidates. The grades will be awarded at the end of the Fifth Semester. This grading shall be incorporated in the mark sheet to be issued at the end of the semester.

4.Attendance Eligibility to appear for the End Semester Examinations

A student will be allowed to appear for the end semester examinations only if:

1. He/She procures atleast 75% of attendance.
2. He/She should show satisfactory progress in studies, in all the tests and examinations conducted by the college / department during the semester and secure at least reasonable minimum marks in them.
3. His/Her conduct in the college during the semester is satisfactory.

Shortage of Attendance

The following regulations will be followed for condonation and detention as well:

1. Candidates who earn 75% of attendance and above in the current semester are eligible to write the examinations, both arrears and regular subjects.
2. Candidates who earn attendance between 65% and 74% (both included) in the current semester are eligible to appear for the examination if the shortage of attendance is condoned by the Principal after the payment of the condonation fee prescribed by the Bharathiyar University.
3. Candidates who earn attendance between 50% and 64% (both included) in the current semester are not eligible to write examinations in the current semester subjects but are permitted to continue their studies in the next semester provided it is the first time that the candidates have earned attendance between 50% and 64% or else the candidates have to discontinue the course and rejoin in the same semester during next year with the proper approval of the Registrar, Bharathiyar University. However, these candidates are eligible to write the arrears if they have any.
4. Candidates who earn attendance below 50% are not eligible to write examinations in the current semester subjects and also have to discontinue the course and rejoin in the same semester in the next year with proper approval of the Registrar, Bharathiyar University. However, these candidates are eligible to write the arrears subjects, if any.
5. Candidates who earn attendance between 50% and 64% in the previous semester and have earned combined attendance of 75% or more by taking the average of the attendance earned in the current and the previous semesters are eligible to write semester subjects along with the current semester subjects.

5. Restrictions to appear for the examinations

- a) Any candidate having arrears paper(s) shall have to appear in all arrears paper along with the regular semester papers.
- b) “Candidates who fail in any of the course of UG degree examinations shall complete the course **within 5 years** from the date of admission and “Candidates who fail in any of the course of PG degree examinations shall complete the course **within 4 years** from the date of admission and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of the course consequent to change of regulation and / or curriculum after 4/5 year period, the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman of the board of studies concerned and fulfill the requirements as per the regulation of curriculum for the award of the degree.

6. Examination and Evaluation:

- a) Examination and evaluation shall be done on a continuous basis, at least three times during each semester.
- b) There shall be 50% marks for internal assessment and 50% marks for End-semester examination in each course during every semester.
- c) **Internal Assessment:**
In internal assessment, different tools such as objective tests, written tests, assignments, paper presentation, laboratory work, etc. suitable to the courses may be employed.
- d) **End Semester Examinations:**
 - There shall be one End semester examination carrying 50% Marks in each course of a Semester covering the entire syllabus prescribed for the Course. The End semester examination is normally a written/ laboratory-based examination/Project Work/Dissertation.
 - The Controller of Examinations shall make necessary arrangements for notifying the dates of the End semester examinations and other procedures as per rules (at least 20 days in advance) and the Academic Calendar notified by the College.
 - Normally, the End-semester examination for each course shall be of three hour duration.
- e) The Procedure for Internal Assessment and End Semester Examination is prescribed in **Annexure I**.
- f) The pattern of Question paper both the CIA and ESE is prescribed in **Annexure II**
- g) Confidential Works: Setting the question papers, scrutinizing of question papers, evaluating the answer scripts, tabulation of marks, etc. and announcement of results, shall be governed by the Controller of Examinations.
- h) The mode of conduct of the end-semester examinations of the practical/ dissertation courses shall be partially external as below:
 - The end-semester examinations of all practical/ dissertation courses shall be conducted by a Board of Examiners consisting of the internal examiner (the concerned course teacher) and an external examiner appointed by the Controller of Examinations.
- i) The mode of end-semester examination and evaluation of the Course shall be specified in the detailed syllabus of the Course concerned.
- j) End-semester Practical examinations shall normally be held before the theory examinations.

7. Malpractices in Examinations

The students, who indulge in any malpractice, while writing examination, will be directed to report to the Chief Superintendent. The chief superintendent will review and forward the case to Controller of Examinations and the COE in turn will submit the details to Malpractice Committee for the initiation of appropriate disciplinary proceedings.

8. **Improvement of Marks in the subjects already passed:** Candidates wanting of improving the marks awarded in a passed subject in their first attempt shall reappear in the subsequent semester only. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

9. Re-Valuation

i) **Photocopy of valued answer scripts:** If the candidates intend to apply for the Xerox copy of their answer scripts, they have to annex the Xerox copy of their Identity Cards attested by their respective Heads of Departments, along with their application.

After receiving the photocopy, the student can verify the copy to find out whether there is any discrepancy in the total marks or omission of marking in the valuation process. If any discrepancy is noticed the same may be brought to the notice of the Controller of Examinations for remedial action.

ii) Revaluation after getting photocopy of valued answer scripts: Those candidates, who have obtained the photocopy of the answer scripts, may apply for revaluation. The valuation of the photocopy of the answer script can be verified by the course teacher and if the course teacher is convinced that the script deserves higher marks than what is awarded, he/she can recommend for applying revaluation by the subject teacher and the Head of the department. Provision available for revaluation is for theory examinations only.

10. Supplementary Exam: Candidates, who are having one course as arrears / absent after their final semester results, shall be permitted to appear for special supplementary examinations **(There is no provision for revaluation or re-totalling after supplementary examinations).**

11. Results and Progression:

- a) A candidate shall be declared as have passed a course, provided he/ she secures-
 - (i) in each Course at least
 - UG: 40% of marks in the ESE and total marks of End Semester Examinations.
 - PG: 50% of marks in the ESE and total marks of End Semester Examinations.
 - (ii) UG: at least ‘C’ grade in the 10 point scale combining both the in-semester and End Semester Examination performance in all the Courses separately.
 - PG: at least ‘B’ grade in the 10 point scale combining both the in-semester and End Semester Examination performance in all the Courses separately.
 - (iii) There shall be no separate pass mark for Internal Assessment.
- b) There may be moderation of Internal Assessment marks/End Semester marks as and when necessary.
- c) The marks of CIA examinations obtained by the candidate shall be carried over for declaring any result.
- d) A candidate who fails or does not appear in one or more courses of any end semester examinations up to Sixth Semester shall be provisionally promoted to the next higher semester with the failed course as carry over course(s). Such candidates will be eligible to appear in the carry over course in the next regular examinations of those courses.
- e) The Controller of Examinations shall declare the results of the Examinations and issue Grade-sheets.
- f) The first rank holder of a programme shall be decided on the basis of the CGPA. However, the Overall Weighted Percentage of Marks (OWPM) of a candidate shall be considered in case of tie in CGPA.

12. Grading System

The absolute grading system shall be applied in evaluating the performance of the students. The following scale of grading system shall be applied to indicate the performances of students in terms of letter grade and grade points as given below:

Conversion of Marks to Grade Points & Letter Grade:

(Performance in a course/paper)

RANGE OF MARKS (In percent)	GRADE POINTS	GRADE	DESCRIPTION
90 - 100	9.0 - 10.0	O	OUTSTANDING
80 - 89	8.0 - 8.9	D+	EXCELLENT
75 - 79	7.5 - 7.9	D	DISTINCTION

70 – 74	7.0 - 7.4	A+	VERY GOOD
60 – 69	6.0 - 6.9	A	GOOD
50 – 59	5.0 - 5.9	B	AVERAGE
40 – 49	4.0 - 4.9	C#	SATISFACTORY
00 – 39	0.0	U	RE-APPEAR
ABSENT	0.0	U	ABSENT

Reappearance is necessary for those who score below 50% Marks in PG **;

Reappearance is necessary for those who score below 40% Marks in UG*;

only applicable for UG programs

Grade Point Average (GPA):

Grade point average (GPA) is calculated for each part taking into account of all the courses studied under each part. Calculation of grade point average semester -wise and part -wise is as follows:

Sum of the multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

$$\text{GPA} = \frac{\sum(C_i G_i)}{\sum C_i}$$

Where C_i = Credit earned for course i in any semester.

G_i = Grade points obtained for course i in any semester.

Classification of Successful Candidates (Overall):

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5 to 10.0	O+	First Class - Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+ #	Third Class
4.0 and above but below 4.5	C #	
0.0 and above but below 4.0	U	Re-appear

“*” The candidates who have passed in the first appearance and within the prescribed semester of the Programme (Major, Allied, Inter Departmental and Elective Course alone) are eligible.

“#” Only applicable to U.G. Programme

Cumulative Grade Point Average (CGPA) :For the entire program CGPA is calculated in the following manner:

Sum of the multiplication of grade points by the credits of the courses of entire programme under each part

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses of entire programme under each part}}{\text{Sum of the Credits of the Courses of the entire programme under each part}}$$

$$\text{CGPA} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

In order to get through the examination, each student has to earn the minimum marks prescribed in the internal (wherever applicable) and external examinations in each of the theory course, practical course and project viva.

Normally, the ratio between internal and external marks is 50:50. There is no passing minimum for internal component. The following are the minimum percentage and marks for passing of each course, at UG and PG levels for external and aggregate is as follows:

S.No	Program	Passing Minimum in Percent	
		External (50)	Aggregate (100)
1	UG Degree	40% (20)	40% (40)
2	PG Degree	50% (25)	50% (50)

13. Ranking: Rank holders of a programme shall be decided on the basis of the CGPA. A candidate who qualifies the UG degree course passing all the examinations in the first attempt within the minimum period of prescribed for the course of study from the date of admission to the course and secures I or II class shall be eligible for ranking and such ranking shall be confined to 10 % of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. Results of the candidates appeared in the improvement or Arrears Examinations shall not be counted for the award of Prizes/Medals, Rank or Distinction.

14. Rules for Admission on Transfer from other Colleges:

(a) Under Bharathiyar University guidelines, the admission on transfer of students from other institutions shall be allowed. However, such transfer shall be permissible provided that-

- i. there is a vacancy in the respective program of study in the Institution where the transfer is requested
- ii. both the institutions conduct the same degree programmes under the CBCS.
- iii. the course structure along with the nomenclature of the courses are similar between the two institutions,

(b) In fulfillment of the conditions as laid down in clause 13(a), a candidate may be allowed to get admission on transfer from other college on the production of transfer

certificate from Bharathiyar University, Previous semester markstatements, , etc. not later than 1 (one) month from the commencement of the classes of the semester concerned.

- i. The marks obtained in the courses will be converted and grades will be assigned as per the STC norms.
- ii. The transfer students are eligible for classification.
- iii. The transfer students are not eligible for Ranking, Prizes and Medals

15. Conferment of the Degree: No candidate shall be eligible for conferment of the Degree unless he / she

- i. has undergone the prescribed course of study for a period of not less than six semesters and has passed the examinations as have been prescribed therefor.
- ii. has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.

has successfully completed the prescribed Field Work/ Institutional Training (if any) as evidenced by certificate issued by the authoritiesconcerned

SCHEME OF EXAMINATION AND SYLLABUS

**Curriculum Framework under Choice Based Credit System (CBCS) and
Syllabus for Outcome Based Education (OBE) in
B.Com (CA) [Degree Programme]
For the students admitted from the academic year 2022-23 and onwards**

Part	Type of course		Course code	Name of the course	Period / Week			CIA	ESE	Total	Credits
					L	P	T				
Semester-I											
I	Language	Theory	22TAM1L10	Language Course – I	4	-	-	50	50	100	3
II	English	Theory	22GEN1L10	Communicative English– 1	4	-	-	50	50	100	3
III	Core 1	Theory	22BBC1C10	Principles of Accounting	5	-	1	50	50	100	5
III	Core 2	Practical	22BBC1C20	MS - Office Automation	-	5	-	50	50	100	4
III	Allied-1	Theory	22BCM1A10	Managerial Economics	4	-	2	50	50	100	4
IV	Value Based Course:1	Theory	22DHE1V10	Environmental Studies	2	-	-	50	-	50	2
V	Extra Credit Course:1	Theory	22GEN1Z20	Professional English-I for Commerce & Management	3	-	-	50*	50*	100*	3*
Total for Semester-I					30			300+ 50*	250+ 50*	550+ 100*	21+ 3*
Semester-II											
I	Language	Theory	22TAM2L20	Language Course – II	4	-	-	50	50	100	3
II	English	Theory	22GEN2L20	Communicative English – II	4	-	-	50	50	100	3
III	Core 3	Theory	22BBC2C10	Computer and Information Technology	5	-	1	50	50	100	5
III	Core 4	Practical	22BBC2C20	Accounting Software	-	4	-	50	50	100	4
III	Allied 2	Theory	22BMAGAG0	Mathematics for Finance	4	-	1	50	50	100	4

Part	Type of course		Course code	Name of the course	Period/ Week			CIA	ESE	Total	Credits
					L	P	T				
IV	Value Based Course - 2	Theory	22DHE2V20	Value Education and Human Rights	2	-	-	50	-	50	2
	Extra Credit Course -2	Theory	22GEN2Z20	Professional English - 2 For Commerce and Management	3	-	-	50*	50*	100*	3*
	Extra Credit Course -3		22CTP2P10	Placement	2	-	-	-	-	-	1*
Total for Semester-II					30			300+ 50*	250+ 50*	550+ 100*	21+4*
Semester-III											
I	Language	Theory	23TAM3L30	Language III	4	-	-	50	50	100	3
II	English	Theory	23GEN3L30	English Paper-III	4	-	-	50	50	100	3
III	Core 5	Theory	22BBC3C11	Financial Accounting	4	-	-	50	50	100	4
III	Core 6	Theory	22BBC3C30	Java Programming	4	-	-	50	50	100	3
III	Core 7	Practical	22BBC3C41	Java Programming lab	-	3	-	50	50	100	3
III	Allied 3	Theory	22BMAGAI0	Business Statistics	4	-	-	50	50	100	4
IV	SkillBased:1	Theory	22BPA3S10	Financial Investing	2	-	-	30	45	75	2
IV	NME:1		22BBC3N10	Non Major Elective-I	-	2	-	-	50	50	2
	Extra Credit Course-4		22CTP3P10	Placement	2	-	-		-		1*
	Extra Credit Course			Online course	1	-	-	-	-	-	2*
Total for Semester III					30			330	395	725	24+3*

Part	Type of course		Course code	Name of the course	Period / Week			CIA	ESE	Total	Credits
					L	P	T				
Semester IV											
I	Language	Theory	23TAM4L40	Language IV	4	-	-	50	50	100	3
II	English	Theory	23GEN4L40	English through Literature	4	-	-	50	50	100	3
III	Core 8	Theory	22BBC4C11	Corporate Accounting	4	-	1	50	50	100	3
III	Core 9	Theory	22BAB4C30	Banking Law	3	-		50	50	100	3
III	Core 10	Practical	22BBC4C41	Python Programming- Lab	-	3		50	50	100	4
III	Allied 4	Theory	22BBC4A10	Python Programming	4	-		50	50	100	4
IV	Skill Based:2	Theory	22BAS4S20	Entrepreneurial Development	2	-	-	30	45	75	2
IV	NME :2		22BBC4N20	Non Major Elective-II	-	2	-	-	50	50	2
	Extra Credit Course-5		22CTP4P10	Placement	2	-	-	-	-	-	1*
	Extra Credit Course			Online course	1	-	-	-	-	-	2*
Total for Semester-IV					30			330	395	725	24+3*
Semester-V											
III	Core 11	Theory	22BBC5C10	RDBMS & Oracle	5	-	1	50	50	100	4
III	Core 12	Theory	22BBC5C20	Income Tax Law and Practice	5	-	1	50	50	100	5
III	Core 13	Theory	22BBC5C30	RDBMS & Oracle Lab	-	4	-	50	50	100	4
III	Core 14	Practical	22BBC5C40	Summer Internship Programme	-	-	-	-	100	100	2
III	Elective-I	Theory	22BCM5EA0	India's Foreign Trade and Legislation	4	-	1	50	50	100	4
		Theory	22BBC5EA0	E-Commerce							

		Theory	22BPA5EA0	Performance Management							
		Theory	22BAB5EA0	Financial Reporting							

Part	Type of course		Course code	Name of the course	Period/ Week			CIA	ESE	Total	Credits
					L	P	T				
		Theory	22BBI5EA0	Digital Banking							
III	Elective-II	Theory	22BCM5EB0	Insurance Law	4	-	1	50	50	100	4
		Theory	22BBC5EB0	Cyber security							
		Theory	22BPA5EB0	Business Valuation Management							
		Theory	22BAB5EB0	Financial Institutions and Markets							
		Theory	22BBI5EB0	Co-operative Banking							
IV	Skill Based-3	Theory	22BBC5S30	Principles of Management	2	-	-	30	45	75	2
	Extra Credit Course-6		22CTP5P10	Placement	2	-	-	-	-	-	1*
V	Extension		22ETN5X10	NSS/Sports/Yoga/YRC/RRC/NCC	Grade						
Total for Semester-V					30			280	395	675	25+1*
Semester -VI											
III	Core 15	Theory	22BBC6C10	Cost and Management Accounting	5	-	2	50	50	100	5
III	Core 16	Theory	22BBC6C20	Web Technology	5	-	1	50	50	100	5
III	Core 17	Theory	22BBC6C30	Customs Duty and Goods and Services Tax	4	-	1	50	50	100	4
III	Core 18	Practical	22BBC6C40	Web Technology - Lab	-	5	-	50	50	100	5
III	Electives-III	Theory	22BCM6EC0	Industrial Relations and Labour Law							
		Theory	22BBC6EC0	Business Application in Emerging Technology							

Part	Type of course		Course code	Name of the course	Period/ Week			CIA	ESE	Total	Credits
					L	P	T				
III	Electives-III	Theory	22BPA6EC0	Supply Chain Management	4	-	1	50	50	100	4
		Theory	22BAB6EC0	Project Appraisal and Management							
		Theory	22BBI6EC0	Fundamentals of Actuarial Science							
III	Skill Based-4	Theory	22BBC6S40	Digital Marketing	2	-	-	30	45	75	2
Total for Semester-VI					30			280	295	575	25
								1820	1980	3800	140
								+	+	+	+
								100*	100*	200*	10*+4*
	Extra Credit Course			1.MOOC 2. Professional English 3. Placement Total							4 6 4 14

S.No	Semester	Course Code	NME
1.	III	22BBC3N10	Accounting Software-I
2.	IV	22BBC4N20	Accounting Software-II

Note : Removed the course Company Law and Secretarial Practice in Semester-III and Executive Business Communication in Semester-IV for the purpose of introduction of Language Course and Communicative English in Semester III and IV as per TANSICHE.

\$ INS. HR = Instructional Hours

@@ Extra Credit courses offered outside the regular hours.

** As per UGC Guidelines SWAYAM courses are made compulsory for students of B.Com (CA) programme admitted during 2022-2020 onwards. Every student has to compulsorily complete 2 SWAYAM courses and earn 4 credits (2 credits per course) to become eligible for the award of degree. Credits will appear in the consolidated mark sheet.

This regulation regarding SWAYAM –MOOC course was subsequently amended in Standing Committee Meeting held on 9th Dec,2020 as ... “ As per UGC guidelines, Online Courses are made compulsory for the students of all Under Graduate and Post Graduate programmes admitted during 2022-2020 and onwards. Every students has to compulsorily complete 2 MOOC courses and earn 4 credits (2 credits per course) during the course of study to become eligible for the award of degree. Credits will appear only in the consolidated mark sheet”.

Students from **B.Com/B.Com (CA)/B.Com (ABA)/B.Com (PA), B.Com (BPS)** to choose any one of the course from the following list of **Languages courses offered:**

List of Part – 1 Language Courses (CBCS)

S.No.	Semester	Type of course	Course Code	Course Name
1	I	Theory	22TAM1L10	Tamil - I
2	I	Theory	22HIN1L10	Hindi - I
3	I	Theory	22MAL1L10	Malayalam - I
4	I	Theory	22FRE1L10	French - I
5	II	Theory	22TAM2L20	Tamil - II
6	II	Theory	22HIN2L20	Hindi - II
7	II	Theory	22MAL2L20	Malayalam - II
8	II	Theory	22FRE2L20	French - II
9	III	Theory	23TAM3L30	Tamil-III
10	IV	Theory	23GEN3L30	Tamil-IV

List of Part – 2 Language Courses

S.No.	Semester	Type of course	Course Code	Course Name
1	I	Theory	22GEN1L10	Communicative English-I
2	II	Theory	22GEN2L20	Communicative English-II
3	III	Theory	23TAM4L30	English through Literature
4	IV	Theory	23GEN4L30	English for Academic Purpose

List of Allied Courses (CBCS)

S.No.	Semester	Type of course	Course Code	Course Name
Allied-I				
1	I	Theory	22BCM1A10	Managerial Economics
Allied-II				
1	II	Theory	22BMAGAG0	Mathematics for Finance
Allied-III				
1	III	Theory	22BMAGAI0	Business Statistics
Allied-IV				
2	IV	Theory	22BBC4C20	Python Programming

List of Value Based Courses

S.No.	Semester	Type of course	Course Code	Course Name
1	I	Theory	22DHE1V10	Environmental Studies
2	II	Theory	22DHE2V20	Value Education and Human Rights

List of Skill Based Course

S.No.	Semester	Type of course	Course Code	Course Name
1	III	Theory	22BPA3S10	Financial Investing
2	IV	Theory	22BAS4S20	Entrepreneurial Development
3	V	Theory	22BBC5S30	Principles of Management
4	VI	Theory	22BBC6S40	Digital Marketing

List of Core Elective Courses (CBCS)

S.No.	Semester	Elective	Type of course	Course Code	Course Name
Electives of B.Com					
1	V	I	Theory	22BCM5EA0	India's Foreign Trade and Legislation
2	VI	II	Theory	22BCM5EB0	Insurance Law
3	VI	III	Theory	22BCM6EC0	Industrial Relations and Labour Law
Electives of B.Com(CA)					
1	V	I	Theory	22BBC5EA0	E-Commerce
2	VI	II	Theory	22BBC5EB0	Cyber Security
3	VI	III	Theory	22BBC6EC0	Business Application in Emerging Technology
Electives of B.Com(PA)					
1	V	I	Theory	22BPA5EA0	Performance Management
2	VI	II	Theory	22BPA5EB0	Business Valuation Management
3	VI	III	Theory	22BPA6EC0	Supply Chain Management
Elective of B.Com(ABA)					
1	V	I	Theory	22BAB5EA0	Financial Reporting
2	VI	II	Theory	22BAB5EB0	Financial Institutions and Markets
3	VI	III	Theory	22BAB6EC0	Project Appraisal and Management
Elective of B.Com(BBI)					
1	V	I	Theory	22BBI5EA0	Digital Banking
2	VI	II	Theory	22BBI5EB0	Co-operative Banking
3	VI	III	Theory	22BBI6EC0	Fundamentals of Actuarial Science

List of Core Papers

S.No	Semester	Core	Type of course	Course Code	Course Name
1	I	Core 1	Theory	22BBC1C10	Principles of Accounting
2	I	Core 2	Practical	22BBC1C20	MS - Office Automation
3	II	Core 3	Theory	22BBC2C10	Computer and Information Technology
4	II	Core 4	Practical	22BBC2C20	Accounting Software
5	III	Core 5	Theory	22BBC3C11	Financial Accounting
6	III	Core 6	Theory	22BBC3C30	Java Programming
7	III	Core 7	Practical	22BBC3C41	Java Programming lab
8	IV	Core 8	Theory	22BBC4C11	Corporate Accounting
9	IV	Core 9	Theory	22BAB4C30	Banking Law
10	IV	Core 10	Practical	22BBC4C41	Python Programming- Lab
11	V	Core 11	Theory	22BBC5C10	RDBMS & Oracle
12	V	Core 12	Theory	22BBC5C20	Income Tax Law and Practice
13	V	Core 13	Theory	22BBC5C30	RDBMS & Oracle Lab
14	V	Core 14	Practical	22BBC5C40	Summer Internship Programme
15	VI	Core 15	Theory	22BBC6C10	Cost and Management Accounting
16	VI	Core 16	Theory	22BBC6C20	Web Technology
17	VI	Core 17	Theory	22BBC6C30	Customs Duty and Goods and Services Tax
18	VI	Core 18	Practical	22BBC6C40	Web Technology - Lab

Extra Credit Courses offering outside the curriculum during special hours

Part	Semester	Course Code	Name of the course	Hr	CIA	Ext	Tot	Cr
ECC-1	I	22GEN1Z20	Professional English-I for Commerce & Management	3	50	50	100	3*
ECC-2	II	22GEN2Z20	Professional English - 2 For Commerce and Management	3	50*	50*	100*	3*
ECC-3	II	22CTP2P10	Placement	2	-	-	-	1*
ECC-4	III	22CTP3P10	Placement	2	-	-	-	1*
ECC	III		Online course	1	-	-	-	2*
ECC-5	IV	22CTP4P10	Placement	2	-	-	-	1*
ECC	IV		Online course	1	-	-	-	2*
ECC-6	V	22CTP5P10	Placement	2	-	-	-	1*