



**Shrimathi Devkunvar Nanalal Bhatt Vaishnav  
College for Women (Autonomous)**

Owned and Managed by Cork Industries Charities Trust  
Affiliated to University of Madras - Re-Accredited with 'A+' Grade by NAAC  
Chromepet Chennai-600044



**DEPARTMENT OF COMMERCE (AIDED)**

**B.COM (GENERAL)**

**CHOICE BASED CREDIT SYSTEM (CBCS)**

**&**

**LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF)**

**2023-2026 Batch**



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## B.COM. GENERAL CHOICE BASED CREDIT SYSTEM

| PART         | COURSE             | Course Code                                                 | Course Title                                         | Credits | CIA | ESE | TOTAL |
|--------------|--------------------|-------------------------------------------------------------|------------------------------------------------------|---------|-----|-----|-------|
| SEMESTER I   |                    |                                                             |                                                      |         |     |     |       |
| PART I       | Foundation Course  | 22ULTFC1001/<br>22ULHFC1001/<br>22ULSFC1001/<br>21ULFFC1001 | Tamil-I/<br>Hindi -I/<br>Sanskrit-I/<br>French-I     | 3       | 40  | 60  | 100   |
| PART II      | Foundation Course  | 20UGEFC1001                                                 | General English – I                                  | 3       | 40  | 60  | 100   |
| PART III     | Core Theory I      | 20UCOCT1001                                                 | Financial Accounting-I                               | 4       | 40  | 60  | 100   |
|              | Core Theory II     | 20UCOCT1002                                                 | Business Economics                                   | 4       | 40  | 60  | 100   |
|              | Allied Theory - I  | 23UCOAT1001                                                 | Business Statistics and Operations Research          | 5       | 40  | 60  | 100   |
| PART IV      | Life Skill- 1      | 23ULSEC1001                                                 | Essentials of Effective Communication                | 2       | 50  | -   | 50    |
| SEMESTER II  |                    |                                                             |                                                      |         |     |     |       |
| PART I       | Foundation Course  | 22ULTFC2002/<br>22ULHFC2002/<br>22ULSFC2002/<br>21ULFFC2002 | Tamil-II/<br>Hindi -II/<br>Sanskrit-II/<br>French-II | 3       | 40  | 60  | 100   |
| PART II      | Foundation Course  | 20UGEFC2002                                                 | General English-II                                   | 3       | 40  | 60  | 100   |
| PART III     | Core Theory III    | 20UCOCT2003                                                 | Financial Accounting-II                              | 4       | 40  | 60  | 100   |
|              | Core Theory IV     | 23UCOCT2004                                                 | Business Law                                         | 4       | 40  | 60  | 100   |
|              | Allied Theory - II | 23UCOAT2002                                                 | International Economics                              | 5       | 40  | 60  | 100   |
| PART-IV      | Life Skill- 2      | 23ULSHV2002                                                 | Universal Human Values                               | 2       | 50  | 50  | 100   |
|              | Value Education    | 20UESVE2001                                                 | Environmental Studies                                | 2       | 50  | -   | 50    |
|              |                    | 20UYGVE2002                                                 | Yoga and Wellness                                    | 2       | 50  | -   | 50    |
| SEMESTER III |                    |                                                             |                                                      |         |     |     |       |
| PART III     | Core Theory V      | 20UCOCT3005                                                 | Corporate Accounting                                 | 4       | 40  | 60  | 100   |
|              | Core Theory VI     | 20UCOCT3006                                                 | Business Management                                  | 4       | 40  | 60  | 100   |
|              | Core Theory VII    | 23UCOCT3007                                                 | Business Statistics and Operations Research-II       | 4       | 40  | 60  | 100   |
|              | Core Theory VIII   | 20UCOCT3008                                                 | Banking and Financial Services                       | 4       | 40  | 60  | 100   |



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|             |                                   |                             |                                               |   |    |    |     |
|-------------|-----------------------------------|-----------------------------|-----------------------------------------------|---|----|----|-----|
|             | Allied Practical - I              | 20UCOAP3001                 | Computer Applications in Business – I         | 5 | 40 | 60 | 100 |
| PART IV     | Non-Major Elective I              | 20U__ND3001 (AIDED)         | Subject Offered to other department           | 2 | 50 | -  | 50  |
|             |                                   | 20U__NE3001 (SFS)           |                                               |   |    |    |     |
| SEMESTER IV |                                   |                             |                                               |   |    |    |     |
| PART III    | Core Theory IX                    | 20UCOCT4009                 | Advanced Corporate Accounting                 | 4 | 40 | 60 | 100 |
|             | Core Theory X                     | 20UCOCT4010                 | Business Communication                        | 4 | 40 | 60 | 100 |
|             | Core Theory XI                    | 20UCOCT4011                 | Company Law                                   | 4 | 40 | 60 | 100 |
|             | Core Theory XII                   | 20UCOCT4012                 | Principles of Auditing                        | 4 | 40 | 60 | 100 |
|             | Allied Practical - II             | 20UCOAP4002                 | Computer Applications in Business – II        | 5 | 40 | 60 | 100 |
| PART- IV    | Non-Major Elective II             | 20U__NE4002 (AIDED)         | Subject Offered to other department           | 2 | 50 | -  | 50  |
|             |                                   | 20U__NE4002 (SFS)           |                                               |   |    |    |     |
|             | Students Progression Bodies       | 23USP__4__1                 | Students Progression Activities               | 2 | -  | -  | -   |
|             | Life Skill- 3                     | 23ULSLM4003                 | Leadership & Managerial Skills                | 2 | 50 | -  | 50  |
| SEMESTER V  |                                   |                             |                                               |   |    |    |     |
| PART III    | Core Theory XIII                  | 24UCOCT5013                 | Management Accounting                         | 4 | 40 | 60 | 100 |
|             | Core Theory XIV                   | 24UCOCT5014                 | Cost Accounting                               | 3 | 40 | 60 | 100 |
|             | Core Theory XV                    | 24UCOCT5015                 | Income Tax Law and Practice - I               | 4 | 40 | 60 | 100 |
|             | Elective Theory - I<br>Coursera   | 24UCOET5A01/<br>24UCOET5B01 | Indirect Taxation / Human Resource Management | 5 | 40 | 60 | 100 |
|             | Internship                        | 20UCOIP5001                 | Internship                                    | 4 | 40 | 60 | 100 |
| PART - IV   | Skill Enhancement                 | 23USSSE5CR3                 | Skill Enhancement - Coursera                  | 3 | 50 | -  | 50  |
|             | Life Skill- 4                     | 23ULSPF5004                 | Professional Skills                           | 2 | 50 | -  | 50  |
|             | Abilityb Enhancement-1 (Coursera) | 23UAETI5001                 | E-Marketing Specialization                    | 2 | 50 | -  | 50  |
| SEMESTER VI |                                   |                             |                                               |   |    |    |     |
| PART III    | Core Theory XVI                   | 24UCOCT6016                 | Marketing                                     | 3 | 40 | 60 | 100 |
|             | Core Theory XVII                  | 24UCOCT6017                 | Advanced Cost Accounting                      | 3 | 40 | 60 | 100 |
|             | Core Theory                       | 24UCOCT6018                 | Income Tax Law and                            | 3 | 40 | 60 | 100 |



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|           |                                          |                                     |                                                                        |            |    |    |     |
|-----------|------------------------------------------|-------------------------------------|------------------------------------------------------------------------|------------|----|----|-----|
|           | XVIII                                    |                                     | Practice - II                                                          |            |    |    |     |
|           | Elective Theory - II                     | 20UCOET6002                         | Financial Management                                                   | 5          | 40 | 60 | 100 |
|           | Elective Theory - III<br><b>Coursera</b> | <b>24UCOET6A03/<br/>24UCOET6B03</b> | Entrepreneurial Development /<br>Logistics and Supply Chain Management | 5          | 40 | 60 | 100 |
| PART - IV | Skill Based Elective                     | 20USSSB6AV4                         | Skill Based Elective - Arthavidhya                                     | 3          | 50 | -  | 50  |
|           | Ability Enhancement- 2                   | 23UAE__6002                         | Essential of Computing Skill -Coursera                                 | 2          | -  | -  | -   |
|           | Skill Development                        | 23UAD__6001                         | Add on Courses                                                         | 2          | -  | -  | -   |
| PART V    |                                          | XSP                                 | SPORTS                                                                 | 1          |    |    |     |
|           |                                          |                                     | <b>Total Credits</b>                                                   | <b>150</b> |    |    |     |