

**(1).Bachelor of Commerce (B.Com) - ODL Mode  
Semester Pattern**

**B.Com-Programme Structure (Total Credits: 140)**

**First Year-First Semester**

S.No	Course Code	Course Title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks
						*CIA	*ESE	
1	DLTAM -11	Tamil - I	Language- I	4	3	30	70	100
2	DLENG-11	English - I	Language- II	4	3	30	70	100
3	DCBGL-11	Financial Accounting - I	CORE	4	3	30	70	100
4	DCBBA-12	Business Management	CORE	4	3	30	70	100
5	DCBEC-13	Managerial Economics	CORE	4	3	30	70	100
<b>Total First Semester Credits</b>				<b>20</b>				

**First Year-Second Semester**

6	DLTAM- 21	Tamil - II	Language-III	4	3	30	70	100
7	DLENG-21	English - II	Language-IV	4	3	30	70	100
8	DCBGL-21	Financial Accounting - II	CORE	4	3	30	70	100
9	DCBBA-22	Human Resource Management	CORE	4	3	30	70	100
10	DCBBA-23	Organizational Behaviour	CORE	4	3	30	70	100
<b>Total Second Semester Credits</b>				<b>20</b>				

**Second Year- Third Semester**

11	DLTAM-31	Tamil – III	Language- V	4	3	30	70	100
12	DCBMS-31	Business Statistics	CORE	4	3	30	70	100
13	DCBGL-32	Business Law	CORE	4	3	30	70	100
14	DCBGL-33	Corporate Accounting - I	CORE	4	3	30	70	100
15	DEVS-031	Environmental Studies	AECC	2	3	30	70	100
16		Optional-1		4	3	30	70	100
17		Optional-1		4	3	30	70	100
<b>Total Third Semester Credits</b>				<b>26</b>				

**Second Year- Fourth Semester**

18	DCBMS-41	Operations Research	CORE	4	3	30	70	100
19	DCBGL-42	Corporate Accounting - II	CORE	4	3	30	70	100
20	DCBGL-43	Financial Services	CORE	4	3	30	70	100
21	DSBBA-41	Personality Development	SEC	2	3	30	70	100
22	DDBBA-42	Business Communication	AECC	4	3	30	70	100
23		Optional-2		4	3	30	70	100
24		Optional-2		4	3	30	70	100
<b>Total Fourth Semester Credits</b>				<b>26</b>				

**Third Year- Fifth Semester**

25	DCBGL-51	Cost Accounting	CORE	4	3	30	70	100
26	DCBGL-52	Income Tax Law and Practice-I	CORE	4	3	30	70	100
27	DCBBA-51	Financial Management	CORE	4	3	30	70	100
28	DCBBA-52	Marketing Management	CORE	4	3	30	70	100
29	DCBEC-53	Indian Economy-I	CORE	4	3	30	70	100
30	DGBBA-51	Consumer Affairs	GE	2	3	30	70	100
31		Optional-3		4	3	30	70	100
<b>Total Fifth Semester Credits</b>				<b>26</b>				

**Third Year- Sixth Semester**

32	DCBBA-62	Management Accounting	CORE	4	3	30	70	100
33	DCBGL-62	Income Tax Law and Practice-II	CORE	4	3	30	70	100
34	DABGL-63	Banking Theory Law and Practice	CORE	4	3	30	70	100
35	DCBGL-64	Practical Auditing	CORE	4	3	30	70	100
36	DGBBA-61	Disaster Management	GE	2	3	30	70	100
37		Optional-4		4	3	30	70	100
<b>Total Sixth Semester Credits</b>				<b>22</b>				
<b>Total Credits=140</b>								

\*CIA- Continuous Internal Assessment /\*ESE- End Semester Examination

### Optional Courses Available

The following Discipline Specific Elective (DSE) Courses and Ability Enhancement Courses (AEC) are also available for the learners to choose from 3<sup>rd</sup> Semester onwards from the following Courses:

S.No	Course Code	Name of Course	Category	No.of. Credits
<b>Semester- III:Optional-1</b>				
1	DAENG-31	English for Competitive Exam	AEC	4
2	DDBGL-32	Company Law	DSE	4
3	DABGL-33	Universal Human Values	AEC	4
<b>Semester - IV:Optional-2</b>				
4	DDBBA-41	Capital Market	DSE	4
5	DCBBA-42	Research Methodology	DSE	4
6	DDBBA-43	Computer Applications in Business	DSE	4
<b>Semester- V:Optional-3</b>				
7	DAENG-51	Counselling and Negotiation Skills	AEC	4
8	DDBBA-52	E-Business	DSE	4
9	DCBBA-52	Industrial Relations	DSE	4
<b>Semester - VI:Optional-4</b>				
10	DAENG-61	Soft Skills	AEC	4
11	DDBBA-62	International Finance	DSE	4
12	DDBBA-63	Brand Management	GE	4
<b>Total Credits of Optional Courses</b>				<b>48</b>

### Language Optional Papers Available

The following Language Optional Courses are also available to the learners who could not study Tamil as Language from 1<sup>st</sup> Semester to 3<sup>rd</sup> Semester. Learners has to choose any one (either English or Hindi) from the following Courses semester wise.

S.No	Course Code	Course Title	Category	No.of. Credits
<b>Semester- I:Optional</b>				
1	DLENG-10	English-V	Language	4
2	DLHND-10	Hindi-I	Language	4
<b>Semester - II: Optional</b>				
3	DLENG-20	English-VI	Language	4
4	DLHND-20	Hindi-II	Language	4
<b>Semester- III: Optional</b>				
5	DLENG-30	English-VII	Language	4
6	DLHND-30	Hindi-III	Language	4