B.Com (PA) Third Year Syllabus

B.Com. Professional Accounting – 2010-11 & Onwards -Colleges Page No. 1 of 44 Anexure .No. 77-G

SCAA Dt: 28..05.2010

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

B.Com – PA (Professional Accounting)

(For the students admitted during the academic year 2010-11 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

ï						Credi ts		
Par t	Study	Course Title	Inshrawee k	Dur.Hr s				
	Components	Components						
	SEMESTER -						100	<u> </u>
I	Language-I		6	3	25	75	100	4
II	English-I	1 0 1	6	3	25	75	100	4
III	1	eles of Accountancy	4	3	25	75	100	4
III		uction to Information Technolo gy	4	3	25	75	100	4
III		Mathematics for Business	4	3	25	75	100	4
III		nter Applications Practical-I (MS Office)	4	3	-	-	-	-
IV	Environmental S		2	3	-	50	50	2
	SEMESTER -	П						
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Merc	7	3	25	75	100	4	
III	Core IV– Comp	4	3	40	60	100	4	
III	Allied Paper II -	5	3	25	75	100	4	
IV	Value Education – Human Rights #			3	-	50	50	2
	SEMESTER –	III						
III	Core V –Industr	ial Law	5	3	25	75	100	4
III	Core VI – Strate	egic Management	5	3	25	75	100	4
III	Core VII – Cost	Accounting	6	3	25	75	100	4
III		anagerial Economics	5	3	25	75	100	4
III		nputer Applications Practical-II (Oracle)	4	3	-	-	-	-
IV		ect-1: Principles of Marketing	3	3	20	55	75	3
IV		nced Tamil # (or)Non-major elective–I:				•		
		Excellence # / Women's Rights #	2	3		50	50	2
	Constitution of I							
	SEMESTER –	IV						
III	Core IX – Advar	nced Accounting-I	6	3	25	75	100	4
III		gement Accounting	6	3	25	75	100	4
III		ore XI – Executive Business Communication		3	20	55	75	4
III	Core XII – Computer Applications Practical-II (C++)		5 4	3	40	60	100	4
III		1: IV Principles of Management		3	25	75	100	4
IV		ed Subject- 2 : Company Law			20	55	75	3
IV		nced Tamil # (or)	3	3		50		
	Non-major elect	ive - II : General Awareness #	2	3	•	JU	50	2

	SEMESTER – V						
III	Core XIII – Advanced Accounting-II	5	3	25	75	1 00	4
III	Core XIV – Auditing and Assurance- I	5	3	25	75	100	4
III	Core XV – Principles of Auditing	4	3	25	75	100	4
III	Core XVI –Direct Tax-I	5	3	20	55	75	4
III	Core XVII –Direct Tax-II	4	3	20	55	75	4
III	Elective-I:	4	3	25	75	100	2
IV	Skill based Subject-3: Banking and Insurance Law	3	3	20	55	75	3
	SEMESTER – VI						
III	Core XVII – Corporate Accounting	6	3	25	75	100	4
III	Core XIX - Auditing and Assurance-II	5	3	25	75	100	4
III	Core XX - Service Tax and VAT	4	3	25	75	100	4
III	Elective –II:	6	3	25	75	100	4
III	Elective –III:	6	3	25	75	100	4
IV	Skill based Subject-4 : Cyber Law	3	3	25	75	100	3
V	Extension Activities @	-	-	-	-	50	2
	Tot						
	al					3500	140

 $[\]$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

[#] No Continuous Internal Assessment (CIA). Only University Examinations.

Lis	List Elective Papers (Colleges can choose any one of the paper as							
of	ele	ectives)						
Elective – I	A	Financial Management						
	В	Entrepreneurial Development						
	C	Micro Finance						
Elective –								
II	Α	Business Finance						
	В	Brand Management						
	C	Supply Chain Management						
Elective –								
III	Α	Investment Management						
	В	Financial Markets						
	С	Project Work & Viva-Voce						

[@] No University Examinations. Only Continuous Internal Assessment (CIA)

B.Com (PA) Second Year Syllabus

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

B.Com – PA (Professional Accounting)

(For the students admitted during the academic year 2010-11 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

ır			Inshrswee / k]	Exam		Credi ts
Par t	Study Components	Course Title	lnsh	DarHr				
	Components	Components						
	SEMESTER –	<u> </u>						
I	Language-I	1	6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III		eles of Accountancy	4	3	25	75	100	4
III		uction to Information Technolo gy	4	3	25	75	100	4
III		Mathematics for Business	4	3	25	75	100	4
III		iter Applications Practical-I (MS Office)	4	3	-	_	-	-
IV	Environmental S		2	3	-	50	50	2
	SEMESTER -	II						
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Merc	antile Law	7	3	25	75	100	4
III	Core IV- Comp	4	3	40	60	100	4	
III	Allied Paper II – Statistics for Business			3	25	75	100	4
IV	Value Education – Human Rights #			3	-	50	50	2
	SEMESTER – III							
III	Core V –Industr	ial Law	5	3	25	75	100	4
III	Core VI – Strate	egic Management	5	3	25	75	100	4
III	Core VII – Cost	Accounting	6	3	25	75	100	4
III	Allied: III - M	anagerial Economics	5	3	25	75	100	4
III	Core-VIII : Com	nputer Applications Practical-II (Oracle)	4	3	-	-	-	-
IV		ect-1: Principles of Marketing	3	3	20	55	75	3
IV	Tamil @ / Adva	nced Tamil # (or)Non-major elective–I:						
		n Excellence # / Women's Rights #	2	3		50	50	2
	Constitution of I					_		
	SEMESTER -	IV						
III		nced Accounting-I	6	3	25	75	100	4
III		Ianagement Accounting		3	25	75	100	4
III		re XI – Executive Business Communication		3	20	55	75	4
III		Core XII – Computer Applications Practical-II (C++)		3	40	60	100	4
III		1: IV Principles of Management			25	75	100	4
IV		ect- 2 : Company Law	3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or)		2	3		50	50	2
	Non-major elect	ive - II : General Awareness #			•			

B.Com. Professional Accounting – 2010-11 & Onwards -Colleges Page No. 2 of 44 Anexure .No. 77-G

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	SEMESTER – V						
III	Core XIII – Advanced Accounting-II	5	3	25	75	1 00	4
III	Core XIV – Auditing and Assurance- I	5	3	25	75	100	4
III	Core XV – Principles of Auditing	4	3	25	75	100	4
III	Core XVI –Direct Tax-I	5	3	20	55	75	4
III	Core XVII –Direct Tax-II	4	3	20	55	75	4
III	Elective-I:	4	3	25	75	100	2
IV	Skill based Subject-3: Banking and Insurance Law	3	3	20	55	75	3
	SEMESTER – VI						
III	Core XVII – Corporate Accounting	6	3	25	75	100	4
III	Core XIX - Auditing and Assurance-II	5	3	25	75	100	4
III	Core XX - Service Tax and VAT	4	3	25	75	100	4
III	Elective –II:	6	3	25	75	100	4
III	Elective –III:	6	3	25	75	100	4
IV	Skill based Subject-4 : Cyber Law	3	3	25	75	100	3
V	Extension Activities @	-	-	-	•	50	2
	Total					3500	140

List	List of Elective Papers (Colleges can choose any one of the paper as electives)						
Elective – I	A	Financial Management					
	В	Entrepreneurial Development					
	C	Micro Finance					
Elective – II	A	Business Finance					
	В	Brand Management					
	C	Supply Chain Management					
Elective – III	A	Investment Management					
	В	Financial Markets					
	C	Project Work & Viva-Voce					

- \$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.
- @ No University Examinations. Only Continuous Internal Assessment (CIA)
- # No Continuous Internal Assessment (CIA). Only University Examinations.

Program Educational Objectives (PEOs)

The **B.Com** (**Professional Accounting**) program describe accomplishments that graduates are expected to attain within five to seven years after graduation

are experience to account which in the constraint plants are a grand area.									
	Student will possess a deep and broad understanding of Accounting principles and								
PEO1	practices as evidenced by professional employment, continued								
	professional development and graduate study in professional fields.								
DEO2	to demonstrate professional expertise in financial planning, analysis, control,								
PEO2	Decision support and professional ethics with the employees								
PEO3	Graduates will be responsive to professional and societal contexts, committed to								
	ethical concerns, effective and contributing member of the community.								
	Able to work in a company where the business is continuously expanding and								
PEO4	growth prospects are good.								
PEO5	Graduate will be flexible, adaptable, independent and collaborative with leadership								
1 EO3	qualities, so as to sustain oneself working in multidisciplinary team								



Program	Program Specific Outcomes (PSOs)						
	successful completion of B.Com (Professional Accounting) program, the are expected to						
PSO1	complete the intermediate level in professional programmes like CA, ICWA and ACS						
PSO2	Provide several opportunities to engage with the accounting professionals						
PSO3	Implement creativity and problem solving skills in various real life time problems.						
PSO4	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.						
PSO5	Learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.						



Program	Program Outcomes (POs)							
On succe	On successful completion of the B.Com (Professional Accounting) program							
PO1	Ability to apply ethical principles and responsible practices during their profession							
PO2	Ability to engage in independent and lifelong learning for continued professional development.							
PO3	Become qualified professionals in the field of accounting and auditing.							
PO4	Demonstrate professional ethics in legal aspects of business							
PO5	Ability to apply ethical principles and responsible practices during their profession							



BHARATHIAR UNIVERSITY:: COIMBATORE 641 046

B.Com (Professional Accounting)... Curriculum for Affiliated Colleges (For the students admitted during the academic year 2020 – 21 onwards)

Course	Title of the Course	Credits	Н	ours	Ma	Iarks	
Code	Title of the Course	Credits	Theory	Practical	CIA	ESE	Total
	FI	RST SEM	ESTER				
	Language-I	4	6	-	25	75	100
	English-I	4	6	-	25	75	100
	Core I – Principles of	4	4	-	25	75	100
	Accountancy						
	Core II – Introduction to	4	4	-	25	75	100
	Information Technology	4	4		25	75	100
	Allied Paper I : Mathematics for Business	4	4	-	25	/3	100
	Core-IV: Computer	-	4	-	_	_	_
	Applications Practical-I (MS		1				
	Office)	9000	6	10			
	Environmental Studies #	2	2	13	_	50	50
	Total	22	30	R CHI	125	425	550
	SEC	COND SE	MESTER	3		1	
	Language-II	4	6	M /-	25	75	100
	English-II	4	6	1	25	75	100
	Core III – Mercantile Law	4	7		25	75	100
	Core IV- Computer	4	4	S 1/2	40	60	100
	Application Practical-I (MS Office)	Malia.	INDIVE				
	Allied Paper II – Statistics for Business	4	5	SE.	25	75	100
	Value Education – Human	2 2	2		-	50	50
	Rights #	DUCATE TO	BABUALE				
	Total	22	30		125	425	550
	TH	IIRD SEM	1ESTER				
	Core V –Industrial Law	4	5		25	75	100
	Core VI – Strategic	4	5		25	75	100
	Management				_	_	
	Core VII – Cost Accounting	4	6		25	75	100
	Allied : III - Managerial Economics	4	5		25	75	100
	Core-VIII : Computer	-	4		-	-	-
	Applications Practical-II						
	(Oracle)						
	Skill based Subject-1:	3	3		20	55	75
	Principles of Marketing						
	Tamil @ / Advanced Tamil						

# (or)Non-major elective—I: Yoga for Human Excellence # / Women's Rights #	2	2			50	50
Constitution of						
India #						
Total	21	30				525
FOU	IRTH SE	MESTER				
Core IX – Advanced	4	6		25	75	100
Accounting-I						
Core X – Management	4	6		25	75	100
Accounting						
Core XI – Executive	4	5		20	55	75
Business Communication						
Core XII – Computer	4	4		40	60	100
Applications Practical-II	441					
(C++)	657.7	10 70	A			
Allied : IV Principles of	4	4		25	75	100
Management	100		. 13			
Skill based Subject- 2:	3	3	(E)	20	55	75
Company Law	120.00	CYL				
Tamil @ /Advanced Tamil #	2	2			50	50
(or)		Andread	20			
Non-major elec <mark>tive - II</mark> : General Awareness #	1		20 10	4	1	
Total	25	30	-1-0			600
	TH SEM		/		9	000
Core XIII – Advanced	4	5		25	75	100
Accounting-II			165		73	100
Core XIV – Auditing and	4	5	100	25	75	100
Assurance- I	90.0				, 0	100
Core XV – Principles of	4	4	EV.	25	75	100
Auditing	Set in terr	111 C UINE	R. C. Service			
Core XVI –Direct Tax-I	4	- 5		20	55	75
Core XVII –Direct Tax-II	4	4		20	55	75
Elective-I:	2	4		25	75	100
Elective 1.					13	
Skill based Subject 2:					55	75
Skill based Subject-3:	3	3		20	55	75
Banking and Insurance Law	3	3			55	
Banking and Insurance Law Total	3 25	3 30			55	75 625
Banking and Insurance Law Total SIX	3 25 XTH SEM	3 30 IESTER		20		625
Banking and Insurance Law Total SIX Core XVII – Corporate	3 25	3 30			75	
Banking and Insurance Law Total SIX Core XVII – Corporate Accounting	3 25 XTH SEM 4	3 30 IESTER 6		20	75	625
Banking and Insurance Law Total SIX Core XVII – Corporate Accounting Core XIX - Auditing and	3 25 XTH SEM	3 30 IESTER		20		625
Banking and Insurance Law Total SIX Core XVII – Corporate Accounting Core XIX - Auditing and Assurance-II	3 25 XTH SEM 4	30 1ESTER 6 5		20 25 25	75 75	100 100
Banking and Insurance Law Total SIX Core XVII – Corporate Accounting Core XIX - Auditing and Assurance-II Core XX – Indirect Taxes	3 25 XTH SEM 4 4	30 IESTER 6 5		25 25 25 25	75 75 75	100 100 100
Banking and Insurance Law Total SIX Core XVII – Corporate Accounting Core XIX - Auditing and Assurance-II	3 25 XTH SEM 4	30 1ESTER 6 5		20 25 25	75 75	100 100

Skill based Subject-4 : Cyber Law	3	3	25	75	100
Extension Activities.	2	-	50		50
Total	25	30			625
Grand total	140				3500

Online courses will be implemented from next academic year

Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively. No University Examinations. Only Continuous Internal Assessment (CIA)

No Continuous Internal Assessment (CIA). Only University Examinations.

List of Elective Papers (Colleges can choose any one of the paper as electives)							
Elective – I	A	Financial Management					
	В	Entrepreneurial Development					
	C	Micro Finance					
Elective – II	A	Business Finance					
	В	Brand Management					
	C	Supply Chain Management					
Elective – III	A	Investment Management					
b. A	В	Financial Markets					
	C	Project Work & Viva-Voce					