

B.Com (PA) Third 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

Part	Study Components	Course Title	Insbare / k	Exam				Credits
				Part				
SEMESTER – I								
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		4	3	25	75	100	4
III	Core II – Introduction to Information Technology		4	3	25	75	100	4
III	Allied Paper I : Mathematics for Business		4	3	25	75	100	4
III	Core-IV: Computer Applications Practical-I (MS Office)		4	3	-	-	-	-
IV	Environmental Studies #		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 – Mercantile Law		7	3	25	75	100	4
III	Core IV– Computer Application Practical-I (MS Office)		4	3	40	60	100	4
III	Allied Paper II – Statistics for Business		5	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
SEMESTER – III								
III	Core V –Industrial Law		5	3	25	75	100	4
III	Core VI – Strategic Management		5	3	25	75	100	4
III	Core VII – Cost Accounting		6	3	25	75	100	4
III	Allied : III - Managerial Economics		5	3	25	75	100	4
III	Core-VIII : Computer Applications Practical-II (Oracle)		4	3	-	-	-	-
IV	Skill based Subject-1: Principles of Marketing		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)Non-major elective–I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50		50	2
SEMESTER – IV								
III	Core IX – Advanced Accounting-I		6	3	25	75	100	4
III	Core X – Management Accounting		6	3	25	75	100	4
III	Core XI – Executive Business Communication		5	3	20	55	75	4
III	Core XII – Computer Applications Practical-II (C++)		4	3	40	60	100	4
III	Allied : IV Principles of Management		4	3	25	75	100	4
IV	Skill based Subject- 2 : Company Law		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #		2	3	50		50	2

SEMESTER – V							
III	Core XIII – Advanced Accounting-II	5	3	25	75	100	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

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

B.Com (PA) Second Year Syllabus

B.Com – PA (Professional Accounting)

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

SCHEME OF EXAMINATION – CBCS PATTERN

Part	Study Components	Course Title	Inshore / k	Exam				Credits
				hours				
	SEMESTER – I							
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		4	3	25	75	100	4
III	Core II – Introduction to Information Technology		4	3	25	75	100	4
III	Allied Paper I : Mathematics for Business		4	3	25	75	100	4
III	Core-IV: Computer Applications Practical-I (MS Office)		4	3	-	-	-	-
IV	Environmental Studies #		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 – Mercantile Law		7	3	25	75	100	4
III	Core IV– Computer Application Practical-I (MS Office)		4	3	40	60	100	4
III	Allied Paper II – Statistics for Business		5	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
	SEMESTER – III							
III	Core V –Industrial Law		5	3	25	75	100	4
III	Core VI – Strategic Management		5	3	25	75	100	4
III	Core VII – Cost Accounting		6	3	25	75	100	4
III	Allied : III - Managerial Economics		5	3	25	75	100	4
III	Core-VIII : Computer Applications Practical-II (Oracle)		4	3	-	-	-	-
IV	Skill based Subject-1: Principles of Marketing		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)Non-major elective–I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50		50	2
	SEMESTER – IV							
III	Core IX – Advanced Accounting-I		6	3	25	75	100	4
III	Core X – Management Accounting		6	3	25	75	100	4
III	Core XI – Executive Business Communication		5	3	20	55	75	4
III	Core XII – Computer Applications Practical-II (C++)		4	3	40	60	100	4
III	Allied : IV Principles of Management		4	3	25	75	100	4
IV	Skill based Subject- 2 : Company Law		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #		2	3	50		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
Total						3500	140

List of Elective Papers (Colleges can choose any one of the paper as electives)

Elective – I	A	Financial Management
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	Business Finance
	B	Brand Management
	C	Supply Chain Management
Elective – III	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce

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

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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

PEO1	Student will possess a deep and broad understanding of Accounting principles and practices as evidenced by professional employment, continued professional development and graduate study in professional fields.
PEO2	to demonstrate professional expertise in financial planning, analysis, control, 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.
PEO4	Able to work in a company where the business is continuously expanding and growth prospects are good.
PEO5	Graduate will be flexible, adaptable, independent and collaborative with leadership qualities, so as to sustain oneself working in multidisciplinary team



Program Specific Outcomes (PSOs)

After the successful completion of **B.Com (Professional Accounting)** program, the students 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 Outcomes (POs)	
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 Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
	Language-I	4	6	-	25	75	100
	English-I	4	6	-	25	75	100
	Core I – Principles of Accountancy	4	4	-	25	75	100
	Core II – Introduction to Information Technology	4	4	-	25	75	100
	Allied Paper I : Mathematics for Business	4	4	-	25	75	100
	Core-IV: Computer Applications Practical-I (MS Office)	-	4	-	-	-	-
	Environmental Studies #	2	2		-	50	50
	Total	22	30		125	425	550
SECOND SEMESTER							
	Language-II	4	6		25	75	100
	English-II	4	6		25	75	100
	Core III – Mercantile Law	4	7		25	75	100
	Core IV– Computer Application Practical-I (MS Office)	4	4		40	60	100
	Allied Paper II – Statistics for Business	4	5		25	75	100
	Value Education – Human Rights #	2	2		-	50	50
	Total	22	30		125	425	550
THIRD SEMESTER							
	Core V –Industrial Law	4	5		25	75	100
	Core VI – Strategic Management	4	5		25	75	100
	Core VII – Cost Accounting	4	6		25	75	100
	Allied : III - Managerial Economics	4	5		25	75	100
	Core-VIII : Computer Applications Practical-II (Oracle)	-	4		-	-	-
	Skill based Subject-1: Principles of Marketing	3	3		20	55	75
	Tamil @ / Advanced Tamil						

	# (or) Non-major elective-I : Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2		50	50	
Total		21	30				525
FOURTH SEMESTER							
	Core IX – Advanced Accounting-I	4	6		25	75	100
	Core X – Management Accounting	4	6		25	75	100
	Core XI – Executive Business Communication	4	5		20	55	75
	Core XII – Computer Applications Practical-II (C++)	4	4		40	60	100
	Allied : IV Principles of Management	4	4		25	75	100
	Skill based Subject- 2 : Company Law	3	3		20	55	75
	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #	2	2		50	50	
Total		25	30				600
FIFTH SEMESTER							
	Core XIII – Advanced Accounting-II	4	5		25	75	100
	Core XIV – Auditing and Assurance- I	4	5		25	75	100
	Core XV – Principles of Auditing	4	4		25	75	100
	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
	Skill based Subject-3 : Banking and Insurance Law	3	3		20	55	75
Total		25	30				625
SIXTH SEMESTER							
	Core XVII – Corporate Accounting	4	6		25	75	100
	Core XIX - Auditing and Assurance-II	4	5		25	75	100
	Core XX – Indirect Taxes	4	4		25	75	100
	Elective –II :	4	6		25	75	100
	Elective –III :	4	6		25	75	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)

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	B	Brand Management
	C	Supply Chain Management
Elective – III	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce

