



VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS)
AFFILIATED TO BHARATHIAR UNIVERSITY
KOVAIPUDUR, COIMBATORE - 42

AQAR – 2022-2023

CRITERIA – 1

Metric-1.1.2 Syllabus Revision & 1.2.2 - CBCS / Elective

The following details are provided as sample document in the website through the following link:

1. Highlighted Copy of Board Of Studies (BOS) Minutes
2. B.Com PA - Programme Syllabus Revision with Highlighted Copy of Syllabus.

VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE
AUTONOMOUS

Board of Studies Meeting

Department of B. Com PA

The minutes of the 13th meeting of Board of Studies held on 01.06.2022 at 10.00 am in the department.

Members Present:

S. No	Name	Category
1	Dr. P. Shanthini	Chairman
2	Dr. M. Shanthini Devi	University Nominee
3	Dr. K. Jothi	Subject Expert
4	Dr. D. Vennila	Subject Expert
5	CA. N.N. Shanmuga Vadivel	Industrial Expert
6	Dr. S. Radhika	Member
7	Dr. A. S. Naveen Kumar	Member
8	Ms. S. Sudha	Member
9	Ms. R. Malathy	Alumni

The HoD and Chairman of the department of B. Com PA welcomed and introduced all the members and appreciated them for their continuous support, contribution for the development of academic standard and enrichment of the syllabus.

Further Chairman informed inability of the following members to attend the meeting and requested to grant leave of absence.

1. CA. N.N. Shanmuga Vadivel – Industrial Expert and
2. Ms. R. Malathy – Alumni

The items of the agenda were taken one by one for discussion and the following resolutions were passed.

Item 13.1(a): To consider and approve the syllabi for III semester for the students admitted during the academic year 2021-2022.

The chairman presented the detailed scheme and syllabus for the III semester for the students admitted from the academic year 2021-2022 onwards. The details of changes made also presented as follows.

Changes Made:

Course	Code	Reason
Core 7: Banking law and practice 1. To include loans and advances in unit 4	21BCP303	1. The topic included to have the sequence of subject for better understanding of this students
2. To include E-Wallets in unit 5	21BCP303	2. Since the E-wallets and payment banking system is getting monument in it is necessary to include the topic

After discussion the following resolution was passed with the above changes and modifications.

Resolution:

Resolved to approve the syllabus for the III semester for the students admitted from the academic year 2021-22 onwards,

Item 13.1(b) : To consider and approve the changes, if any, in the syllabi for V semester for the students admitted during the academic year 2020-2021.

The Chairman presented the detailed syllabus for the V semester for the students admitted from the academic year 2020-2021 onwards. The details of changes made also presented as follows.

Changes Made:

Course	Code	Reason
No Changes		

After discussion the following resolution was passed with the above changes and modifications.

Resolution:

Resolved to approve the syllabus for the V semester for the students admitted from the academic year 2020-21 onwards,

Item 13.1(c) : To consider and approve the changes, if any, in the syllabi for I semester for the students admitted during the academic year 2022-2023.

The Chairman presented the detailed syllabus for the I semester for the students admitted from the academic year 2022-2023 onwards. The details of changes made also presented as follows.

Changes Made:

Course	Code	Reason
Mathematics for Business	22BCPA01	It was resolved to include Gauss Seidal Method in Unit - IV by shifting Numerical integration topics to Unit V for the benefit of the students as Gauss seial method has got more applications to Industry.

New Courses Introduced:

Course	Code	Reason
Income Tax Law and Practice II	22BCP602	Income Tax Law and Practice I is in V Semester with partial syllabus, since it is partial it is better to keep Income Tax Law and Practice II to have complete subject knowledge.

After discussion the following resolution was passed with the above changes and modifications.

Resolution:

Resolved to approve the syllabus for the I semester for the students admitted from the academic year 2022-23 onwards,

Item 13.2: To approve the panel of examiners for question paper setting, Practical examination and evaluation of answer scripts for the even semester of the academic year 2022-2023.

The Chairman presented the panel of examiners for question paper setting, practical examination and evaluation of answer scripts for the even semester of the academic year 2022-2023.

Resolution:

Resolved to approve the panel of examiners for question paper setting, practical examination and evaluation of answer scripts for the even semester of the academic year 2022-2023.

Item 13.3: To consider and approve any other item brought forward by the Chairman and the members of the board.

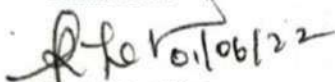
No other item was brought forward.

Finally the Chairman thanked all the members for their cooperation and contribution in enriching the syllabus with active participation in the meeting and sought the same spirit in the future also. The meeting was closed with formal vote of thanks proposed by

Dr. S. Radhika.


11/6/22
(Dr. P. Shanthini)

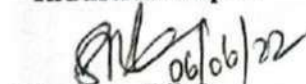
Chairman


01/06/22
(Dr. K. Jothi)

Subject Expert

—
(CA. N.N. Shanmuga Vadivel)

Industrial Expert


06/06/22
(Dr. S. Radhika)

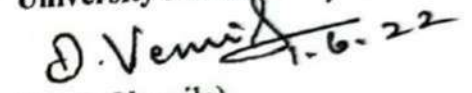
Member

—
(Ms. R. Malathy)


Alumni


11/6/22
(Dr. M. Shanthini Devi)


University Nominee


11/6/22
(Dr. D. Vennila)

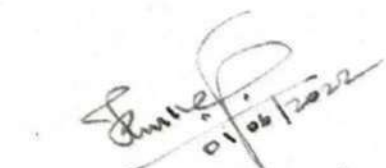
Subject Expert


(Dr. A.S. Naveen Kumar)

Member


(Ms. S. Sudha)

Member


01/06/2022
Signature of the Principal

B. Com Professional Accounting
Scheme of Examination (CBCS with OBE Pattern)
For the Candidates admitted during the Academic Year 2021-2022 onwards

Part	Sub Code	Subject Title	Ins.Hrs/Week	Examination				
				Dur. Hrs.	CIA	CEE	Total	Credit
SEMESTER I								
I	21LATA01/ 21LAHI01/ 21LAFR01 21LAMY01	Language - I Tamil I/Hindi I/Malayalam I/French I	5	3	50	50	100	3
II	21ENG001	English -I	5	3	50	50	100	3
III	21BCP101	Core 1 - Fundamentals of Accounting -I	6	3	50	50	100	4
III	21BCP102	Core 2 - Principles of Management	6	3	50	50	100	4
III	21BCPA01	Allied 1 - Mathematics for Business	6	3	50	50	100	4
IV	21UFCA01	Foundation Course I : EVS	2	2	-	50	50	2
		Total	30				550	20
SEMESTER II								
I	21LATA02/ 21LAHI02/ 21LAFR02/ 21LAMY02	Language -II Tamil II/Hindi II/Malayalam II/French II	5	3	50	50	100	3
II	21ENG002	English - II	5	3	50	50	100	3
III	21BCP201	Core 3 - Fundamentals of Accounting -II	6	3	50	50	100	4
III	21BCP202	Core 4 - Business Law	6	3	50	50	100	4
III	21BCPA02	Allied 2 - Statistics for Business	6	3	50	50	100	4
IV	21UFCA02	Foundation Course II: Value Education	2	2	-	50	50	2
		Total	30				550	20
SEMESTER III								
III	21BCP301	Core 5 - Advanced Accountancy	5	3	50	50	100	4
III	21BCP302	Core 6 - Company Law and Secretarial Practice	5	3	50	50	100	4
III	21BCP303	Core 7 - Banking Law and Practice	5	3	50	50	100	4
III	21BCP304	Core 8 - Principles of Marketing	5	3	50	50	100	4
III	21BCPA03	Allied 3- Managerial Economics	5	3	50	50	100	4
III	21BCPSB1/ 21BCPSB2	SBC I- Office Automation / Executive Business Communication	3	3	30	45	75	3
IV	21BTA001/ 21ATA001/ 21BCPOE1	OEC 1: BT - I/AT - I / Web Designing	2	2	-	50	50	2
		Total	30				625	25

SEMESTER IV								
III	21BCP401	Core 9 – Corporate Accounting - I	5	3	50	50	100	4
III	21BCP402	Core 10 – Cost Accounting	5	3	50	50	100	4
III	21BCP403	Core 11 – Auditing and Assurance	5	3	50	50	100	4
III	21BCP404	Core 12 - Industrial and Labour Law	5	3	50	50	100	4
III	21BCPA04	Allied 4- Introduction to Information Technology	5	3	50	50	100	4
III	21BCPSB3/ 21BCPSB4	SBC II – Accounting Software / Financial Services and Capital Markets	3	3	30	45	75	3
IV	21BTA002/ 21ATA002/ 21OEC002	OEC 2 : BT - 2/AT -2/ Communicative English	2	2	-	50	50	2
Total			30				625	25
SEMESTER V								
III	21BCP501	Core 13 - Corporate Accounting - II	5	3	50	50	100	4
III	21BCP502	Core 14 - Strategic Management	5	3	50	50	100	4
III	21BCP503	Core 15 - Corporate and Economic Laws	5	3	50	50	100	4
III	21BCP504	Core 16 – Business Ethics and Corporate Social Responsibility	5	3	50	50	100	4
III	21BCPP05	Core 17 - Income Tax Law and Practice	5	3	50	50	100	4
III	21BCPE01/ 21BCPE02/ 21BCPE03	Elective I – Entrepreneurial Development / Corporate Governance / Brand Management	5	3	50	50	100	4
III	21BCPITI	Institutional Training	-	-	-	-	-	-
Total			30				600	24
SEMESTER VI								
III	21BCP601	Core 18 – Management Accounting	5	3	50	50	100	4
III	21BCP602	Core 19 – Investment Management	5	3	50	50	100	4
III	21BCP603	Core 20 – Indirect Taxation	5	3	50	50	100	4
III	21BCPE04/ 21BCPE05/ 21BCPE06	Elective-II – Financial Management / Micro Finance / Supply Chain Management	5	3	50	50	100	4
III	21BCPE07/ 21BCPE08/ 21BCPE09	Elective-III – Human Resource Management / Business Environment / Materials Management	5	3	50	50	100	4
III	21BCPPR1	Project and Viva Voce	5	3	50	50	100	4
V	21NSS001/ 21NCC001/ 21SPT001/ 21EXT001	SOC 1 : NCC/NSS/Sports //Extension Activities			50		50	2
Total			30				650	26
Total							3600	140

List of Skill Based Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BCPSB1	Office Automation	3
2	III	21BCPSB2	Executive Business Communication	3
3	IV	21BCPSB3	Accounting Software	3
4	IV	21BCPSB4	Financial Service and Capital Markets	3

List of Elective Courses

S.No	Sem	Code	Subject Title	Credits
Elective I				
1	V	21BCPE01	Entrepreneurial Development	4
2	V	21BCPE02	Corporate Governance	4
3	V	21BCPE03	Brand Management	4
Elective II				
4	VI	21BCPE04	Financial Management	4
5	VI	21BCPE05	Micro Finance	4
6	VI	21BCPE06	Supply Chain Management	4
Elective III				
7	VI	21BCPE07	Human Resource Management	4
8	VI	21BCPE08	Business Environment	4
9	VI	21BCPE09	Material Management	4

List of Open Elective Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BTA001	Basic Tamil-I	2
2	III	21ATA001	Advanced Tamil-I	2
3	III/IV	21OCE002	Communicative English	2
4	III	21BAEOE1	PC Software	2
5	III	21BBAOE1	Multimedia and its Applications	2
6	III	21BAC0E1	Multimedia and its Applications	2
7	III	21BCMOE1	Aptitude and Logical Reasoning	2
8	III	21BCCOE1	Human Resource Management	2
9	III	21BCSOE1	Multi Media	2
10	III	21BCIOE1	E Business	2
11	III	21BCPOE1	Web Designing	2
12	III	21BHMOE1	Communicative Hindi - I	2
13	III	21BVCOE1	E-Commerce	2
14	IV	21BTA002	Basic Tamil-II	2
15	IV	21ATA002	Advanced Tamil-II	2
16	IV	21BAEOE2	Introduction to Information Security	2
17	IV	21BCAOE1	Banking Theory	2
18	IV	21BSCOE1	Management Information System	2
19	IV	21BITOE1	Microprocessor and its Applications	2
20	IV	21BCTOE1	Mathematical Aptitude	2

21	IV	21BMAOE1	Basics of Internet	2
22	IV	21BESOE1	Web Designing	2
23	IV	21BHMOE2	Communicative Hindi - II	2
24	IV	21BCDOE1	Introduction to Research	2
25	IV	21BVCOE2	Basics of Sound and Acoustics	2

List of Extra Credit Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BCPEC1	Global Financial Reporting Standards	2
2	IV	21BCPEC2	Forensic Audit	2
3	V	21BCPEC3	NPTEL / Swayam / MOOC Course (Any one)	2

Summary of the Programme

Part	No. of Papers	Total Credits	Total Marks
I – Language	2	6	200
II – English	2	6	200
III – Core	20	80	2000
III – Allied	4	16	400
III – Elective	3	12	300
III – Project	1	4	100
III – SBC	2	6	150
IV – Foundation Course	2	4	100
IV – OEC	2	4	100
V - NSS/NCC/Sports/Ext. Activity	1	2	50
Total	39	140	3600

SEMESTER-III

PART III – CORE-7 –BANKING LAW AND PRACTICE

Coursecode	Coursename	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCP303	Banking Law and Practice	Core-7	55	5	-	4

Preamble: To understand the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.

Prerequisite: Basic Knowledge of banking

Course outcomes (COs):

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy Knowledge level
CO1	Understand and explain the conceptual framework of Banking	K1
CO2	Classify and Demonstrate the types of accounts	K3
CO3	Gaining Knowledge in Negotiable Instruments.	K2
CO4	Familiarizing with the term Paying banker and Collecting Banker and loans and advances	K2
CO5	Illustrate the various electronic payment methods	K3

Mapping with Program Outcomes:

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					S					
CO2						M				
CO3							S			
CO4								S		
CO5									M	

S-Strong; L-Low; M-Medium

Regulations and Scheme of Examinations -2021-2022(SR11)

Syllabus:

Unit	Coursecontent	Hours	E-Contents/E-Resources
I	Banking-Meaning and Definition- Nature and Scope of banking- Classification of Banks - Functions of Commercial Banks- Relationship between banker and customer - General relationship - Special Relationship- Rights and Duties of banker and customer - Obligation of a Banker- Special type of bank customers	12	https://youtu.be/k0ESF2o-XKI
II	Types of accounts-KYC norms-Savings bank account-Features - Current account-Fixed Deposit account - Features - Types - Recurring Deposit - Types - Difference between Fixed Deposit account and Recurring Deposit- Non-Resident Ordinary(NRO)Accounts- Non Resident External(NRE)Accounts	12	https://youtu.be/C3f6KWvU9WK
III	Negotiable Instruments-Meaning- Features of Negotiable Instruments-Types of Negotiable Instruments - Cheque-Crossing of cheques -Types - Payment of cheques - Collection of cheques -Truncated cheque and Electronic cheque- Bills of Exchange and Promissory Notes - Endorsement and Types	12	https://youtu.be/o-4ZOsp-OW4
IV	Paying Bank-Meaning-Precautions for honouring a cheque- Statutory protection to paying banker - Payment in due course - Collecting Banker -Meaning - Duties of collecting banker - Statutory protection to collecting banker-Holder in due course - Loans and advances - Types of Loans.	12	https://youtu.be/2kDF5BjrE10
V	E-banking- Electronic delivery channels - Facets of E-banking - E-banking transactions-Mobile Banking-Inter-bank mobile payment(IMPS)-Virtual currency -Model of E-banking-Advantages-Constraints-Electronic payments system-NEFT - RTGS - SWIFT - WIRE - E-Wallets.	12	https://youtu.be/gfwfZGMx_xM
	Total	60	
Text Book: Sundaram & Varshney, Banking Theory, Law and Practice, Sultan Chand and Sons, 20 th Revised Edition, Year 2014.			
Reference Books: 1. E. Gordon and K. Natarajan, Banking theory Law and practice, 29 th Revised Edition Himalaya publishing house, Year 2021 2. Dr. K. Veerakumar and Dr. A.S. Naveen Kumar, Modern Banking, 1 st Edition, Shanlax Publications, Year 2022			
Websites: 1. https://www.vedantu.com/ 2. https://testbook.com/			
Learning Methods(*): Assignment/Seminar			

VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE

AUTONOMOUS

Board of Studies Meeting

Department of B. Com PA

The minutes of the 14th meeting of Board of Studies held on 03.12.2022 at 10.00 am in the department.

Members Present:

S. No	Name	Category
1	Dr. P. Shanthini	Chairman
2	Dr. M. Shanthini Devi	University Nominee
3	Dr. K. Jothi	Subject Expert
4	Dr. D. Vennila	Subject Expert
5	CA. N.N. Shanmuga Vadivel	Industrial Expert
6	Dr. S. Radhika	Member
7	Dr. A. S. Naveen Kumar	Member
8	Ms. S. Sudha	Member
9	Ms. R. Malathy	Alumni

The HoD and Chairman of the department of B. Com PA welcomed and introduced all the members and appreciated them for their continuous support, contribution for the development of academic standard and enrichment of the syllabus.

Further Chairman informed inability of the following member to attend the meeting and requested to grant leave of absence.

1. Dr. M. Shanthini Devi – University Nominee

The items of the agenda were taken one by one for discussion and the following resolutions were passed.

Item 14.1(a): To consider and approve the syllabi for II semester for the students admitted during the academic year 2022-2023.

The chairman presented the detailed scheme and syllabus for the II semester for the students admitted from the academic year 2022-2023 onwards. The details of changes made also presented as follows.

Changes Made:

Course	Code	Reason
Fundamentals of Accounting - II Accounting Standards 10 (Plant, Property and Equipment) is included in Unit 1.	22BCP201	Experts suggested to include this topic , since it is necessary in the area of Accounting .

After discussion the following resolution was passed with the above changes and modifications.

Resolution:

Resolved to approve the syllabus for the II semester for the students admitted from the academic year 2022-2023 onwards,

Item 14.1(b) : To consider and approve the syllabi for IV semester for the students admitted during the academic year 2021-2022.

The Chairman presented the detailed syllabus for the IV semester for the students admitted from the academic year 2021-2022 onwards. The details of changes made also presented as follows.

Changes Made:

Course	Code	Reason
Cost Accounting - Cost Accounting Standards is included in Unit 1	21BCP402	As per the present scenario, it is most important topic under the category of Professional Course.
Auditing and Assurance – Standards of Auditing 230 (Audit Documentataion), 300 (Audit Planning) and 500 (Audit evidence) is included in Unit 2	21BCP403	The topic included to have the sequences of subject for better understanding of the students.

After discussion the following resolution was passed with the above changes and modifications.

Resolution:

Resolved to approve the syllabus for the IV semester for the students admitted from the academic year 2021-2022 onwards,

Item 14.1(c) : To consider and approve the syllabi for VI semester for the students admitted during the academic year 2020-2021.

The Chairman presented the detailed syllabus for the VI semester for the students admitted from the academic year 2020-2021 onwards. The details of changes made also presented as follows.

Changes Made:

Course	Code	Reason
No Changes		

After discussion the following resolution was passed with the above changes and modifications.

Resolution:

Resolved to approve the syllabus for the IV semester for the students admitted from the academic year 2020-21 onwards,

Item 12.2: To approve the panel of examiners for question paper setting, Practical examination and evaluation of answer scripts for the even semester of the academic year 2022-2023.

The Chairman presented the panel of examiners for question paper setting, practical examination and evaluation of answer scripts for the even semester of the academic year 2022-2023.

Resolution:

Resolved to approve the panel of examiners for question paper setting, practical examination and evaluation of answer scripts for the even semester of the academic year 2022-2023.

Item 12.3: To consider and approve any other item brought forward by the Chairman and the members of the board.

No other item was brought forward.

Finally the Chairman thanked all the members for their cooperation and contribution in enriching the syllabus with active participation in the meeting and sought the same spirit in the future also. The meeting was closed with formal vote of thanks proposed by Dr. S. Radhika.

P. Shanthini
03/12/22
(Dr. P. Shanthini)

Chairman

K. Jothi
03/12/22
(Dr. K. Jothi)

Subject Expert

CA. N.N. Shanmuga Vadivel
(CA. N.N. Shanmuga Vadivel)

Industrial Expert

S. Radhika
03/12/22
(Dr. S. Radhika)

Member

S. P. Vignesh Kumar
03/12/22
(Ms. S. P. Vignesh Kumar)

Alumni

(Dr. M. Shanthini Devi)

University Nominee

D. Vennila
3.12.22
(Dr. D. Vennila)

Subject Expert

A.S. Naveen Kumar
3/12/22
(Dr. A.S. Naveen Kumar)

Member

S. Sudha
(Ms. S. Sudha)

Member

S. S. S. S.
07/12/2022
Signature of the Principal



PRINCIPAL
V.L.R. JANKI AMMAL COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS)
KOWAI PUDUR, COIMBATORE-641 042.

B. Com Professional Accounting
Scheme of Examination (CBCS with OBE Pattern)
For the Candidates admitted during the Academic Year 2022-2023 onwards

Part	Sub Code	Subject Title	Ins.Hrs/Week	Examination				
				Dur. Hrs.	CIA	CEE	Total	Credit
SEMESTER I								
I	22LATA01/ 22LAHI01/ 22LAFR01 22LAMY01	Language – I Tamil I/Hindi I/Malayalam I/French I	5	3	50	50	100	3
II	22ENG001	English –I	5	3	50	50	100	3
III	22BCP101	Core 1 - Fundamentals of Accounting –I	6	3	50	50	100	4
III	22BCP102	Core 2 - Principles of Management	6	3	50	50	100	4
III	22BCPA01	Allied 1 - Mathematics for Business	6	3	50	50	100	4
IV	22UFCA01	Foundation Course I : EVS	2	2	-	50	50	2
		Total	30				550	20
SEMESTER II								
I	22LATA02/ 22LAHI02/ 22LAFR02/ 22LAMY02	Language –II Tamil II/Hindi II/Malayalam II/French II	5	3	50	50	100	3
II	22ENG002	English – II	5	3	50	50	100	3
III	22BCP201	Core 3 - Fundamentals of Accounting –II	6	3	50	50	100	4
III	22BCP202	Core 4 - Legal Aspect of Business	6	3	50	50	100	4
III	22BCPA02	Allied 2 - Statistics for Business	6	3	50	50	100	4
IV	22UFCA02	Foundation Course II: Value Education	2	2	-	50	50	2
		Total	30				550	20
SEMESTER III								
III	22BCP301	Core 5 - Advanced Accountancy	5	3	50	50	100	4
III	22BCP302	Core 6 - Company Law and Secretarial Practice	5	3	50	50	100	4
III	22BCP303	Core 7 - Banking Theory, Law and Practice	5	3	50	50	100	4
III	22BCP304	Core 8 – Principles of Marketing	5	3	50	50	100	4
III	22BCPA03	Allied 3– Business Economics	5	3	50	50	100	4
III	22BCPSB1/ 22BCPSB2	SBC I - Office Automation / Executive Business Communication	3	3	30	45	75	3
IV	22BTA001/ 22ATA001/ 22BCPOE1	OEC 1: BT – 1/AT - 1 / Web Designing	2	2	-	50	50	2
		Total	30				625	25

SEMESTER IV								
III	22BCP401	Core 9 – Corporate Accounting - I	5	3	50	50	100	4
III	22BCP402	Core 10 – Cost Accounting	5	3	50	50	100	4
III	22BCP403	Core 11 – Auditing and Assurance	5	3	50	50	100	4
III	22BCP404	Core 12 - Industrial and Labour Law	5	3	50	50	100	4
III	22BCPA04	Allied 4- Introduction to Information Technology	5	3	50	50	100	4
III	22BCPSB3/ 22BCPSB4	SBC II – Accounting Software / Financial Services and Capital Markets	3	3	30	45	75	3
IV	22BTA002/ 22ATA002/ 22OEC002	OEC 2 : BT - 2/AT -2/ Communicative English	2	2	-	50	50	2
Total			30				625	25
SEMESTER V								
III	22BCP501	Core 13 - Corporate Accounting - II	5	3	50	50	100	4
III	22BCP502	Core 14 - Strategic Management	5	3	50	50	100	4
III	22BCP503	Core 15 - Investment Management	5	3	50	50	100	4
III	22BCP504	Core 16 – Business Ethics and Corporate Social Responsibility	5	3	50	50	100	4
III	22BCPP05	Core 17 - Income Tax Law and Practice - I	5	3	50	50	100	4
III	22BCPE01/ 22BCPE02/ 22BCPE03	Elective I – Entrepreneurial Development / Corporate Governance / Brand Management	5	3	50	50	100	4
III	22BCPITI	Institutional Training	-	-	-	-	-	-
Total			30				600	24
SEMESTER VI								
III	22BCP601	Core 18 – Management Accounting	5	3	50	50	100	4
III	22BCP602	Core 19 – Income Tax Law and Practice - II	5	3	50	50	100	4
III	22BCP603	Core 20 – Indirect Taxation	5	3	50	50	100	4
III	22BCPE04/ 22BCPE05/ 22BCPE06	Elective-II – Financial Management / Micro Finance / Supply Chain Management	5	3	50	50	100	4
III	22BCPE07/ 22BCPE08/ 22BCPE09	Elective-III – Human Resource Management / Business Environment / Materials Management	5	3	50	50	100	4
III	22BCPPR1	Project and Viva Voce	5	3	50	50	100	4
V	22NSS001/ 22NCC001/ 22SPT001/ 22EXT001	SOC 1 : NCC/NSS/Sports //Extension Activities			50		50	2
Total			30				650	26
Total							3600	140

List of Skill Based Courses

S. No	Sem.	Subject Code	Subject Name	Credits
1	III	22BCPSB1	Office Automation	3
2	III	22BCPSB2	Executive Business Communication	3
3	IV	22BCPSB3	Accounting Software	3
4	IV	22BCPSB4	Financial Service and Capital Markets	3

List of Elective Courses

S. No	Sem	Code	Subject Title	Credits
Elective I				
1	V	22BCPE01	Entrepreneurial Development	4
2	V	22BCPE02	Corporate Governance	4
3	V	22BCPE03	Brand Management	4
Elective II				
4	VI	22BCPE04	Financial Management	4
5	VI	22BCPE05	Micro Finance	4
6	VI	22BCPE06	Supply Chain Management	4
Elective III				
7	VI	22BCPE07	Human Resource Management	4
8	VI	22BCPE08	Business Environment	4
9	VI	22BCPE09	Material Management	4

List of Open Elective Courses

S. No	Sem.	Subject Code	Subject Name	Credits
1	III	22BTA001	Basic Tamil-I	2
2	III	22ATA001	Advanced Tamil-I	2
3	III/IV	22OCE002	Communicative English	2
4	III	22BAEOE1	PC Software	2
5	III	22BBAOE1	Multimedia and its Applications	2
6	III	22BAC0E1	Multimedia and its Applications	2
7	III	22BCM0E1	Aptitude and Logical Reasoning	2
8	III	22BCC0E1	Human Resource Management	2
9	III	22BCSOE1	Multi Media	2
10	III	22BCIOE1	E Business	2
11	III	22BCPOE1	Web Designing	2
12	III	22BHMOE1	Communicative Hindi - I	2
13	III	22BVCOE1	E-Commerce	2
14	IV	22BTA002	Basic Tamil-II	2
15	IV	22ATA002	Advanced Tamil-II	2
16	IV	22BAEOE2	Introduction to Information Security	2
17	IV	22BCAOE1	Banking Theory	2
18	IV	22BSCOE1	Management Information System	2
19	IV	22BITOE1	Microprocessor and its Applications	2
20	IV	22BCTOE1	Mathematical Aptitude	2

21	IV	22BMAOE1	Web Designing	2
22	IV	22BESOE1	Web Designing	2
23	IV	22BHMOE2	Communicative Hindi - II	2
24	IV	22BCDOE1	Introduction to Research	2
25	IV	22BVCOE2	Basics of Sound and Acoustics	2

List of Extra Credit Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	22BCPEC1	Global Financial Reporting Standards	2
2	IV	22BCPEC2	Forensic Audit	2
3	V	22BCPEC3	NPTEL / Swayam / MOOC Course (Any one)	2

Summary of the Programme

Part	No. of Papers	Total Credits	Total Marks
I – Language	2	6	200
II – English	2	6	200
III – Core	20	80	2000
III – Allied	4	16	400
III – Elective	3	12	300
III – Project	1	4	100
III – SBC	2	6	150
IV – Foundation Course	2	4	100
IV – OEC	2	4	100
V - NSS/NCC/Sports/Ext. Activity	1	2	50
Total	39	140	3600

SEMESTER – 2
PART III – CORE 3 - FUNDAMENTALS OF ACCOUNTING-II

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
22BCP201	Fundamentals of Accounting-II	Core 3	64	8	0	4
Preamble: To focus on key aspects of Fundamentals of Accounting						
Prerequisite: Education regarding Foundation on Accounting terminologies						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Create funds for replacement of Assets					K1
CO2	Prepare Accounts from incomplete records					K2
CO3	Know the system of Hire Purchasing and Installment					K3
CO4	Familiarize the concept of Branch account and its system and departmental Accounting system					K4
CO5	Gain knowledge about International Financial Reporting Standard and International Accounting Standards					K2

Mapping with Program Outcomes:

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					M					
CO2						S				
CO3								S		
CO4									M	
CO5							S			

S – Strong; L – Low; M – Medium

Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Accounting for Depreciation – Meaning – Characteristics – Causes – Objectives – Basic factors affecting the amount of Depreciation – Methods of recording Depreciation – Accounting Standards 10 (Plant, Property and Equipment) – Distinction between Straight Line Method and Written down Value Methods- Annuity method-Depreciation fund or Sinking Fund method- Insurance Policy Method-Revaluation method- Depletion Method- Machine Hour Rate Method – Reserves and Provisions.	14	https://youtu.be/MwbMQgzEbpA
II	Single Entry System – Meaning – Definition – Salient Features – Limitations – Difference between Double Entry System and Single Entry System – Methods of Single Entry System – Ascertainment of Profit – Net worth Method – Distinction between Balance Sheet and Statement of affairs – Conversion Method.	14	https://youtu.be/fSPNzroqbjw
III	Hire Purchase– Definition – Main features – Installment purchase System – Distinction between Hire purchase and Installment System – Accounting treatment for Hire purchase System – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account – Debtors methods – Stock and Debtors System – Installment purchase System – Meaning – Accounting Treatment – Model Entries	15	https://youtu.be/IiQAPhQAH4Y
IV	Branch Accounts – Meaning – Objectives – Types of Branches – Dependent Branches – Accounting in respect of Dependent Branches – Inland Branches – Independent Branches – Departmental Accounts – Meaning – Need – Advantages – Distinction between Department and Branches – Methods and techniques of Departmental Accounting – Transfer at cost or selling prices.	15	https://youtu.be/dut_luQ8EO8
V	Fire claims for loss of stock – Computation of claim – Gross profit ratio – Normal Loss – Abnormal Loss – Average clause – Loss of profit – International Accounting Standards – International Financial Reporting standard (IFRS) – Difference between Indian Accounting Standards and International Accounting Standards	14	https://youtu.be/QIJzRTxqPAw
Total		72	
Text Book			
1. S. P. Jain and K. L. Narang, Advanced Accountancy, 21 st Edition, Kalyani Publishers, New Delhi, 2016.			
Reference Books:			
1. T. S. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, Year 2021.			
2. Shukla, M.C, Grewal, T.S, and Gupta S.C., Advanced Accounts Volume I, S.Chand & Co., New Delhi, 2016.			
Websites			
1. https://www.icmai.in			
2. https://www.icaai.in			
Learning Methods (*):			
Assignment/Seminar			

B. Com Professional Accounting
Scheme of Examination (CBCS with OBE Pattern)
For the Candidates admitted during the Academic Year 2021-2022 onwards

Part	Sub Code	Subject Title	Ins.Hrs/Week	Examination				
				Dur. Hrs.	CIA	CEE	Total	Credit
SEMESTER I								
I	21LATA01/ 21LAHI01/ 21LAFR01 21LAMY01	Language – I Tamil I/Hindi I/Malayalam I/French I	5	3	50	50	100	3
II	21ENG001	English –I	5	3	50	50	100	3
III	21BCP101	Core 1 - Fundamentals of Accounting –I	6	3	50	50	100	4
III	21BCP102	Core 2 - Principles of Management	6	3	50	50	100	4
III	21BCPA01	Allied 1 - Mathematics for Business	6	3	50	50	100	4
IV	21UFCA01	Foundation Course I : EVS	2	2	-	50	50	2
		Total	30				550	20
SEMESTER II								
I	21LATA02/ 21LAHI02/ 21LAFR02/ 21LAMY02	Language –II Tamil II/Hindi II/Malayalam II/French II	5	3	50	50	100	3
II	21ENG002	English – II	5	3	50	50	100	3
III	21BCP201	Core 3 - Fundamentals of Accounting –II	6	3	50	50	100	4
III	21BCP202	Core 4 - Business Law	6	3	50	50	100	4
III	21BCPA02	Allied 2 - Statistics for Business	6	3	50	50	100	4
IV	21UFCA02	Foundation Course II: Value Education	2	2	-	50	50	2
		Total	30				550	20
SEMESTER III								
III	21BCP301	Core 5 - Advanced Accountancy	5	3	50	50	100	4
III	21BCP302	Core 6 - Company Law and Secretarial Practice	5	3	50	50	100	4
III	21BCP303	Core 7 - Banking Law and Practice	5	3	50	50	100	4
III	21BCP304	Core 8 – Principles of Marketing	5	3	50	50	100	4
III	21BCPA03	Allied 3– Managerial Economics	5	3	50	50	100	4
III	21BCPSB1/ 21BCPSB2	SBC I - Office Automation / Executive Business Communication	3	3	30	45	75	3
IV	21BTA001/ 21ATA001/ 21BCPOE1	OEC 1: BT – 1/AT - 1 / Web Designing	2	2	-	50	50	2
		Total	30				625	25

SEMESTER IV								
III	21BCP401	Core 9 - Corporate Accounting - I	5	3	50	50	100	4
III	21BCP402	Core 10 - Cost Accounting	5	3	50	50	100	4
III	21BCP403	Core 11 - Auditing and Assurance	5	3	50	50	100	4
III	21BCP404	Core 12 - Industrial and Labour Law	5	3	50	50	100	4
III	21BCPA04	Allied 4- Introduction to Information Technology	5	3	50	50	100	4
III	21BCPSB3/ 21BCPSB4	SBC II - Accounting Software / Financial Services and Capital Markets	3	3	30	45	75	3
IV	21BTA002/ 21ATA002/ 21OEC002	OEC 2 : BT - 2/AT -2/ Communicative English	2	2	-	50	50	2
Total			30				625	25
SEMESTER V								
III	21BCP501	Core 13 - Corporate Accounting - II	5	3	50	50	100	4
III	21BCP502	Core 14 - Strategic Management	5	3	50	50	100	4
III	21BCP503	Core 15 - Corporate and Economic Laws	5	3	50	50	100	4
III	21BCP504	Core 16 - Business Ethics and Corporate Social Responsibility	5	3	50	50	100	4
III	21BCPP05	Core 17 - Income Tax Law and Practice	5	3	50	50	100	4
III	21BCPE01/ 21BCPE02/ 21BCPE03	Elective I - Entrepreneurial Development / Corporate Governance / Brand Management	5	3	50	50	100	4
III	21BCPITI	Institutional Training	-	-	-	-	-	-
Total			30				600	24
SEMESTER VI								
III	21BCP601	Core 18 - Management Accounting	5	3	50	50	100	4
III	21BCP602	Core 19 - Investment Management	5	3	50	50	100	4
III	21BCP603	Core 20 - Indirect Taxation	5	3	50	50	100	4
III	21BCPE04/ 21BCPE05/ 21BCPE06	Elective-II - Financial Management / Micro Finance / Supply Chain Management	5	3	50	50	100	4
III	21BCPE07/ 21BCPE08/ 21BCPE09	Elective-III - Human Resource Management / Business Environment / Materials Management	5	3	50	50	100	4
III	21BCPPR1	Project and Viva Voce	5	3	50	50	100	4
V	21NSS001/ 21NCC001/ 21SPT001/ 21EXT001	SOC 1 : NCC/NSS/Sports //Extension Activities			50		50	2
Total			30				650	26
Total							3600	140

List of Skill Based Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BCPSB1	Office Automation	3
2	III	21BCPSB2	Executive Business Communication	3
3	IV	21BCPSB3	Accounting Software	3
4	IV	21BCPSB4	Financial Service and Capital Markets	3

List of Elective Courses

S.No	Sem	Code	Subject Title	Credits
Elective I				
1	V	21BCPE01	Entrepreneurial Development	4
2	V	21BCPE02	Corporate Governance	4
3	V	21BCPE03	Brand Management	4
Elective II				
4	VI	21BCPE04	Financial Management	4
5	VI	21BCPE05	Micro Finance	4
6	VI	21BCPE06	Supply Chain Management	4
Elective III				
7	VI	21BCPE07	Human Resource Management	4
8	VI	21BCPE08	Business Environment	4
9	VI	21BCPE09	Material Management	4

List of Open Elective Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BTA001	Basic Tamil-I	2
2	III	21ATA001	Advanced Tamil-I	2
3	III/IV	21OCE002	Communicative English	2
4	III	21BAEOE1	PC Software	2
5	III	21BBAOE1	Multimedia and its Applications	2
6	III	21BAC0E1	Multimedia and its Applications	2
7	III	21BCMOE1	Aptitude and Logical Reasoning	2
8	III	21BCCOE1	Human Resource Management	2
9	III	21BCSOE1	Multi Media	2
10	III	21BCIOE1	E Business	2
11	III	21BCPOE1	Web Designing	2
12	III	21BHMOE1	Communicative Hindi - I	2
13	III	21BVCOE1	E-Commerce	2
14	IV	21BTA002	Basic Tamil-II	2
15	IV	21ATA002	Advanced Tamil-II	2
16	IV	21BAEOE2	Introduction to Information Security	2
17	IV	21BCAOE1	Banking Theory	2
18	IV	21BSCOE1	Management Information System	2
19	IV	21BITOE1	Microprocessor and its Applications	2
20	IV	21BCTOE1	Mathematical Aptitude	2

21	IV	21BMAOE1	Basics of Internet	2
22	IV	21BESOE1	Web Designing	2
23	IV	21BHMOE2	Communicative Hindi - II	2
24	IV	21BCDOE1	Introduction to Research	2
25	IV	21BVCOE2	Basics of Sound and Acoustics	2

List of Extra Credit Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BCPEC1	Global Financial Reporting Standards	2
2	IV	21BCPEC2	Forensic Audit	2
3	V	21BCPEC3	NPTEL / Swayam / MOOC Course (Any one)	2

Summary of the Programme

Part	No. of Papers	Total Credits	Total Marks
I - Language	2	6	200
II - English	2	6	200
III - Core	20	80	2000
III - Allied	4	16	400
III - Elective	3	12	300
III - Project	1	4	100
III - SBC	2	6	150
IV - Foundation Course	2	4	100
IV - OEC	2	4	100
V - NSS/NCC/Sports/Ext. Activity	1	2	50
Total	39	140	3600

SEMESTER – 4

PART III - CORE-10 - COST ACCOUNTING

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCP402	Cost Accounting	Core -10	50	10	-	4
Preamble: To provide an in-depth study of cost accounting principles and techniques for identification, analysis and classification of cost components						
Prerequisite : Knowledge on classification of material, labour and overheads						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Understand various concepts of costing and costing methods					K1
CO2	Analyze the various elements of costing					K4
CO3	Know about the labour wage payment system					K2
CO4	Outline the cost under process costing system					K2
CO5	Examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements					K4

Mapping with Program Outcomes:

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					S					
CO2						M				
CO3										S
CO4								S		
CO5									M	

S – Strong; L – Low; M – Medium

Syllabus:			
Unit	Course content	Hours	E-Contents/ E-Resources
I	Cost Accounting – Definition – Meaning and Scope , Advantages and Limitations of Cost Accounting– Concept and Classification – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender- Difference - Cost Accounting Standards.	12	https://youtu.be/ESqO8sFgQa0
II	Material Control - Need for Material Control -Levels of material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores –Stores Control – Methods of valuing material issue	12	https://youtu.be/97ZsQysv7ps
III	Labour - System of wage payment – Methods and Incentives Schemes - Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead	12	https://youtu.be/2-qoLUwxdcQ
IV	Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production)- Job Costing- Batch Costing	12	https://youtu.be/rGdjQjKyc9I
V	Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts	12	https://youtu.be/0OjChe0u3_g
	Total	60	
Text Book			
1) Jain.S.P and Narang.K.L , Cost Accounting, Revised Edition, Kalyani Publishers, Year 2014			
Reference Books:			
1) M.N.Arora, “Cost Accounting”, Sultan Chand & Sons, New Delhi 2005.			
2) R.S.N. Pillai and Bagavathi.V , Cost Accounting, Reprint, Sultan Chand & Sons , Year 2013			
Websites			
1. https://www.accountingtools.com/articles/what-is-material-costing.html			
2. https://www.icsi.edu			
Learning Methods (*):			
Assignment/Seminar			

SEMESTER -4

PART III - CORE -11 -AUDITING AND ASSURANCE

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCP403	Auditing and Assurance	Core -11	55	5	-	4

Preamble: To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit.

Prerequisite : Basic Knowledge in Auditing

Course outcomes (COs):

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level
CO1	Understand the basic auditing principles, concepts, planning an audit and due diligence	K1
CO2	Gain knowledge in Audit Evidence and in Internal Check and Control	K4
CO3	Familiarize the concept audit engagement and steps required to perform of Valuation of Assets and Liabilities	K3
CO4	To have a comprehensive knowledge in Independent Auditor and in Investigation	K1
CO5	Gain knowledge in Audit of different types of undertakings	K2

Mapping with Program Outcomes:

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1				S						
CO2						S				
CO3								S		
CO4					M					
CO5										M

S – Strong; L – Low; M – Medium

Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Auditing and Assurance Standards – Overview, Standard – setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India	12	https://youtu.be/lidCD2nWcTM
II	Audit Evidence – SA 500 (Audit evidence) - Audit Procedure – Audit Programmes – Audit Working papers – SA 230 (Audit Documentation) – SA - 300 (Audit Planning) - Test checking - Internal Control – Internal Check and Internal Audit – Audit Note	12	https://youtu.be/nu-sK1dU5sE
III	Book Vouching – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger - Verification and Valuation of Assets and Liabilities – Auditor's position – Audit Engagements – SA 220 – Quality Control for an Audit of Financial Statement - Depreciation – Reserves and Provisions – Secret Reserves – Materiality and Audit plan – SA 320	12	https://youtu.be/ahIN6HmQQUU
IV	Investigation - Meaning of Investigation- Definition – Objectives of Investigation – Audit of Computerized Accounts – Investigation under the provisions of Companies Act – Internal Control Process - Branch audit, Joint audit, Special audit – Independent Auditor - Standard on Auditing 200 – Objectives - Audit Report - Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates	12	https://youtu.be/IyY_nXHdA8I
V	Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies - Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role.	12	https://youtu.be/JGjc-zUS5XM
	Total	60	
Text Book			
1. Practical Auditing B.N.Tandon, S.Sudharsanam Sultan Chand & Sons, New Delhi. 3 rd edition , Reprint 2008.			
Reference Books:			
1. Principles of Auditing, Dinkar Pagare , Sultan Chand & Sons, 11th Edition, New Delhi, 2007.			
2. CA – IPCC Group II Study Material ICAI ICAI 2016.			
Websites			
1. https://www.icaai.org			
2. https://taxguru.in/chartered-accountant/overview-standards-auditing.html			
Learning Methods (*):			
Assignment/Seminar			