

NEHRU ARTS AND SCIENCE COLLEGE

(Autonomous)

**Reaccredited by NAAC with 'A' Grade, Certified by ISO 9001:2008 &14001:2004
Recognized by UGC with 2(f) and 12(B)& Affiliated to Bharathiar University
Nehru Gardens, T.M.Palayam, Coimbatore-641 105**

DEPARTMENT OF COMMERCE

B.COM. WITH PROFESSIONAL ACCOUNTING SYLLABUS



EFFECTIVE FROM 2018-19



NEHRU ARTS AND SCIENCE COLLEGE

(Autonomous)

Reaccredited by NAAC with 'A' Grade, Certified by ISO 9001:2008 & 14001:2004
Recognized by UGC with 2(f) and 12(B) & Affiliated to Bharathiar University
Nehru Gardens, Coimbatore - 641 105.

Scheme of Examination

B.Com with Professional Accounting

(Applicable to the students admitted during the Academic Year 2018-2019 onwards)

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
I	I	18U1TAM101/ 18U1HIN101 / 18U1MAL101/ 18U1FRN101	Language I	5	3	25	75	100	4
	II	18U2ENG101	English I	5	3	25	75	100	4
	III	18U3ACC101	Core Paper-I Principles of Accountancy	4	3	25	75	100	4
	III	18U3ACC102	Core Paper- II Introduction to Information Technology	4	3	25	75	100	4
	III	18U3MAA101	Allied Paper – I Mathematics for Business	5	3	25	75	100	4
	III	18U3CPP103	Core Paper – III Computer Application Practical – I (MS Office)	4	3	20	30	50	2
	IV	18U4ENV101	Ability Enhancement Compulsory Course - Environmental Studies	2	3	-	50	50	2
	IV	18U4HVY101	Human Excellence – Human Values and Yoga Practice I	1	-	-	-	-	-
				30				600	24
II	I	18U1TAM202/ 18U1HIN202/ 18U1MAL202/ 18U1FRN202	Language II	5	3	25	75	100	4
	II	18U2ENG202	English II	5	3	25	75	100	4
	III	18U3CPC204	Core Paper – IV Mercantile Law	7	3	25	75	100	4
	III	18U3MAA202	Allied Paper – II Statistics for Business	6	3	25	75	100	4
	III	18U3CPP205	Core Paper – IV Computer Application Practical – II (Tally ERP-9.0)	4	3	20	30	50	2
	IV	18U4HRC202	Ability Enhancement Compulsory Course - Human Rights and Constitution of India	2	3	-	50	50	2
	IV	18U4HVY202	Human Excellence – Human Values and Yoga Practice I	1	2	25	25	50	2
				30				550	22
III	III	18U3CPC306	Core Paper-VI Industrial Law	4	3	25	75	100	4
	III	18U3CPC307	Core Paper – VII Strategic Management	4	3	20	55	75	3
	III	18U3ACC308	Core Paper -VIII Cost Accounting	5	3	25	75	100	4
	III	18U3ACA303	Allied Paper - III Managerial Economics	5	3	25	75	100	3
	III	18U3CPP309	Core Paper - IX Computer Application Practical –III (Oracle)	4	3	20	30	50	3
	IV	18U4CPS301	Skill Based Paper -I: Principles of	3	3	20	55	75	3

			Marketing						
	IV	18U4NM3BT1/ 18U4NM3AT1/ 18U4NM3YHE/ 18U4NM3GTS/ 18U4NM3WRT	#@ Basic Tamil / ## Advanced Tamil / *NME:Yoga for Human Excellence/ Gandhian Thoughts/ Women's Rights	2	2		50	50	2
	IV	18U4CP3ED1	Extra Departmental Course	2	3	-	50	50	2
	IV	18U4CP3ED2							
	IV	18U4HVY303	Human Excellence – Human Values and Yoga Practice II	1	-	-	-	-	-
	IV	18U4CPVALC	**Skill enhanced Addon Course- Institute Industry Linkage	-	-	-	-	-	-
				30				600	24
IV	III	18U3ACC410	Core Paper-X Executive Business Communication	4	3	20	55	75	3
	III	18U3ACC411	Core Paper-XI Management Accounting	6	3	25	75	100	4
	III	18U3CPC412	Core Paper-XII Advanced Accounting -I	6	3	25	75	100	4
	III	18U3ACA404	Allied Paper - IV Principles of Management	4	3	25	75	100	3
	III	18U3CPP413	Core Paper- XIII Computer Application Practical –IV (C++)	4	3	20	30	50	3
	IV	18U4ACS402	Skill Based Paper -II: Company Law and Secretarial Practices	3	3	20	55	75	3
	IV	18U4NM4BT1/ 18U4NM4AT1/ 18U4NM4GEN	#@ Basic Tamil /## Advanced Tamil / General Awareness	2	3		50	50	2
	IV	18U4HVY404	Human Excellence – Human Values and Yoga Practice II	1	2	25	25	50	2
	IV	18U4CPVALC	**Skill Enhancement Addon Course- Institute Industry Linkage	-	-	-	-	-	GRADE
				30				600	24
V	III	18U3CPC514	Core Paper -XIV Advanced Accounting-II	5	3	25	75	100	4
	III	18U3CPC515	Core Paper -XV Business Research Methods	4	3	25	75	100	4
	III	18U3ACC516	Core Paper - XVI Principles of Auditing	4	3	20	55	75	3
	III	18U3CPC517	Core Paper - XVII Direct Tax-I	5	3	25	75	100	4
	III	18U3CPC518	Core Paper -XVIII Indirect Taxes	4	3	20	55	75	3
	III	18U3DSE501/ ASE502/ASE503	Discipline Specific Elective Paper -I:	5	3	25	75	100	4
	IV	18U4ACS503	Skill Based Paper -III: Banking and Insurance Law	3	3	20	55	75	3
				30				625	25
VI	III	18U3CPC619	Core Paper -XIX Corporate Accounting	6	3	25	75	100	4
	III	18U3CPC620	Core Paper -XX Auditing & Assurance	5	3	25	75	100	4
	III	18U3CPC621	Core Paper -XXI Direct Tax - II	6	3	25	75	100	4
	III	18U3ASE604/ E605/E606	Discipline Specific Elective Paper -II	5	3	25	75	100	4
	III	18U3ASE607/ ASE608/ASE609	Discipline Specific Elective Paper –III	5	3	25	75	100	4
	IV	18U4ACS604	Skill Based Paper-IV: Cyber Law	3	3	20	55	75	3
	V	18U5CP6EXT	Extension Activity	-	-	50	-	50	2
				30				625	25
Total								3600	144
Additional Credit (Optional)			Semester II-VI						8 ^s

Basic Tamil -Students who have not studied Tamil upto 12th standard.

##**Advance Tamil** – Students who have studied Tamil language upto 12th standard and chosen other languages under part I of the programme but would like to advance their Tamil language skills.

* **NME** – Student shall choose any one course out of three courses.

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

** Examinations and Evaluations for skill enhancement add-on course shall be conducted by the Industry and the marks shall be submitted to the COE section for the award of Grade.

\$ - Not included in Total marks & CGPA Calculation

List of Discipline Specific Elective Papers (Students can choose any one of the paper as electives)

	GROUP A	GROUP B	GROUP C
Paper I / Sem V	Financial Management (17U3DSE501)	Entrepreneurial Development (17U3ASE502)	Consumer Affairs (17U3ASE503)
Paper II / Sem VI	Business Finance (17U3ASE604)	Brand Management (17U3ASE605)	Supply Chain Management (17U3ASE606)
Paper III / Sem VI	Investment Management (17U3ASE607)	Financial Markets (17U3ASE608)	Project Work & Viva-Voce (17U3ASV609)

Extra Departmental Course

S. No.	Course Code	Name of the Course
1	17U4CP3ED1	Fundamentals of Accounting
2	17U4CP3ED2	Principles of Taxation

Additional Credit Course

Earning Additional credit course is not mandatory for Course Completion

Additional credits: 8

S. No.	Course	Credit/ course	Total credits
1	Completion of Certificate Course	1	1
2	Hindi/ other Foreign languages	1	1
3	Self Study Papers	1	2
4	MOOC Courses/Spoken Tutorial prescribed by the Departments	1	3
5	Representation - Sports/Social Activities/ Co curricular/Extracurricular Activities at University/ District/ State/ National/ International levels	1	1
Total			8

Rules: The Students can earn additional credits only if they complete the above during the course period (II to V Sem) and based on the following criteria. Proof of Completion must be

submitted to the Office of Controller of Examinations before the commencement of the VI Semester. (Earning Additional credit course is not mandatory for Course Completion)

1. Students can complete Certification Courses for a minimum of 30hrs (II to V Sem only) from reputed centers and the same certificate shall be produced to earn a credit. They shall be guided by the Department if needed.
2. Students can opt Hindi/ any Foreign Language approved by Certified Institutions to earn one credit. The certificate of Hindi must be obtained from Dakshin Bharat Hindi Prachar Sabha and He/ She has to enrol and complete during their course period (II to V Sem only)
3. Students can earn one credit, if they complete One Self study Paper prescribed by the Department. The Departments shall offer two Self Study Papers.

Self Study Paper offered by the Department

S. No.	Semester	Course code	Course Title
1	Semester II to V	17UCPSS01	Capital Market Operations
2		17UCPSS02	Personal Investment Management

4. Students can earn one Credit, if they complete any one MOOC courses/ Spoken Tutorial prescribed by the Department. Students shall earn a maximum of 3 Additional Credits by completing 3 online courses.

List of Online Courses prescribed by the Department

1. Linux
2. Libre, office, Write calc, impress
3. Front Accounting
4. Gender justice and work place security
5. Corporate Social Responsibilities

Note: Other than the above mentioned courses, any course from recognized websites with the consent of the Head of the Department will also be accepted.

5. Award Winners in Sports/Social Activities/ Co curricular/ Extra Curricular Activities at University/ District/ State/ National/ International levels can earn One Extra Credit by producing the Certificate.

Chairman
Board of Studies in Commerce
Nehru Arts and Science College
Coimbatore