

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

(AUTONOMOUS) Pollachi – 642 001

Re-Accredited by NAAC & ISO 9001: 2015 Certified Institution



DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING

PO, PSO, PEO and COs

2023-2026 (I and II Semester)

2022-2025 (III and IV Semester)

2021-2024 (V and VI Semester)

S 13 Dany

Dr. S.B. GAYATHRI, M.Com, M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Nallamuthu Gounder Mahalingam College (Autonomous)
Pollachi - 642 001.


Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

NGM COLLEGE

Vision

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

Training students to become role models in academic arena by strengthening infrastructure, upgrading extension through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING

Vision

To enable the students recognize the path to success by adapting to the changes in Professional Environment, knowledge management , Information Technology and acquiring skills to match with global standards, to attain holistic development and to emerge as a proud citizen of the country.

Mission

Training the students to become proactive, innovative global professionals, develop professional skills with competencies, and inculcate highest ethical standards through human excellence programmes

Program Educational Course Objectives:

PEO1	Graduates of the programme will focus on completing the professional courses like ACA, ACMA and ACS and also undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.
PEO2	Graduates of the programme will apply their domain knowledge and choose their career as an Auditors, Accountants, Financial Analysts, Cost and Management Accountants, and company secretaries.
PEO3	Graduates of the programme will apply their critical thinking and can become a competent entrepreneur in the field of commerce.
PEO4	Graduates of the programme will discharge their duties as accounting and auditing professionals with code of conduct and ethics
PEO5	Graduates of the programme will be involved in Communication Skills, Ethical Values and lifelong learning to be future ready professionals.

Program Outcomes:

PO1	Disciplinary Knowledge: Demonstrate knowledge in the field of Accounting and Auditing and its application in the business world.
PO2	Communication Skills: Acquire soft skills (Analytical, Communication) to compete in the competitive Professional and business environment.
PO3	Critical Thinking: Apply the knowledge and skills to solve the problems prevailing in the profession and business.
PO4	Problem Solving: Evaluate the problems in the areas of the business such as Finance, Marketing, Taxation and other branches and offering well-defined solutions.
PO5	Research Related Skill: Creating an opportunity to provide an insight of research in commerce and interdisciplinary areas.
PO6	ICT Digital Literacy: Exposing to various ICT tools for professional, business and personal growth.
PO7	Self-Directed Learning and Ethical Values: Applying the knowledge and skills in the changing professional environment and to become a self-directed learner with a socially committed and ethically strong citizen and More responsible in life, and in handling problems with sustainable solutions, while keeping human relationships and human nature in mind.
PO8	Life-Long Learning: Acquiring learning experiences to the holistic development of the self and society.

S B Gayathri

3

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - RA
Nallamuthu Gounder Mahalingam College (Autonomous)
Pollachi - 642 001.

Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

Program Specific Outcomes:

PSO - 01	Apply the fundamentals of Accounting, Taxation and Auditing knowledge in their profession and employment.
PSO - 02	Analyse and interpret the financial statements of the organizations and also able to give appropriate solutions.

Mapping

PEOs POs \ PSOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	H	H	M	H	H
PO2	L	H	H	M	H
PO3	H	M	L	M	H
PO4	M	H	H	L	H
PO5	H	H	M	H	L
PO6	L	M	H	H	M
PO7	L	H	H	M	H
PO8	H	H	M	M	H
PSO1	M	H	H	M	L
PSO2	H	M	H	L	H

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	23 UPA 101			Title	Batch:	2023 - 2026
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	CC I : FINANCIAL ACCOUNTING	Semester:	I
					Credits:	5

Course Objective

To impart knowledge to the students for the preparation of various accounting statements

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts, conventions, methods and techniques Underlying the accounting practices.	K1
CO2	To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	K2
CO3	To determine the accounting treatments for Depreciation and Bills of Exchange	K3
CO4	To evaluate conceptual knowledge of Accounting for Not-For –Profit Organisations	K4
CO5	To apply skills in Royalty and Insurance claim accounting preparation	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	23 UPA 102			Title	Batch:	2023 – 2026
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	CC II : General Economics	Semester:	I
					Credits:	4

Course Objective

To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.

S B Gayathri

5

Dr. S.B. GAYATHRI, M.Com, M.Phil, Ph.D.
Associate Professor & Head
Department of Commerce - PA
Kumaratha Swamikal Mahalingam College (Autonomous)
Pollachi - 642 002.

[Signature]
Dr. R. MUTHUKUMARAN,
M.A, M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

gramme
-ourse

gramme
-ourse

gramme
-ourse

gramme
-ourse

gramme
-ourse

gramme
-ourse

gramme
-ourse

gramme
-ourse

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	23 UPA 1A2		Title	Batch:	2023 - 2026
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Semester:	I
			GE I ALLIED I Introduction to Computers	Credits:	3

Course Objective

1. Know the basics of computer systems and information technology.
2. Make the students to have thorough knowledge of computer hardware, software, its components and operating system.
3. Aware of different programming languages.
4. Gain the knowledge about e-commerce, internet and extranet and uses of www applications.
5. Make the students to develop the applications of computer information system in various business fields.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.	K1
CO2	Recall and remember the different types of computers available in business industries.	K2
CO3	Aware of different programming and machine level languages and steps to develop computer programmes.	K3
CO4	To gain knowledge about e-commerce, internet and extranet understand the uses of world wide web applications.	K4
CO5	Create the applications of computer information system in various business fields.	K5

S B Dey T

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Nallur Mathur (Gounder Mathur) College (Autonomous)
Pollachi - 642 001.

7


Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	23 UPA 103			Title	Batch:	2023 – 2026
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	CC III : Principles of Management	Semester:	I
					Credits:	3

Course Objective

To have basic knowledge in the concepts involved in management

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the use of business terms and concepts.	K1
CO2	To understand the various functions of management	K2
CO3	To review the leadership skills and styles to maximize employee productivity	K3
CO4	To acquaint students with various techniques of controlling and co-ordination of management	K4
CO5	To execute the practical and creative thinking to improve the decision making process.	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	23 UPA 204			Title	Batch:	2023 – 2026
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	CC IV : HIGHER FINANCIAL ACCOUNTING	Semester:	II
					Credits:	4

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the rules for admission, retirement, and death of a partner in a firm.	K1
CO2	To get the idea about settlement of accounts to death of partners.	K2
CO3	To examine the Insolvency of partner and sale of firm	K3
CO4	To analyses the procedures involved in Branch and Departmental accounts	K4
CO5	To apply the relevant rule for Hire purchase and Installment accounting	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	M	H	H	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	M	H	M	H	H	H	H	H

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	23 UPA 205			Title	Batch:	2023 - 2026
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	CC V : COMMERCIAL LAW	Semester:	II
					Credits:	4

S B Gayathri

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Muthamizh Sundar Mahalingam College (Autonomous)
Pollachi - 642 001.

[Signature]
Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

Course Objective

To make the students to understand the fundamentals of Commercial Laws.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember rules and issues relating to the business.	K1
CO2	To understand the fundamentals of commercial law.	K2
CO3	To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.	K3
CO4	To analyze the skills to initiate entrepreneurial ventures in LLP.	K4
CO5	To apply the knowledge and skills in the elective area of the business law.	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	23 UPA 2A1			Title	Batch:	2023 - 2026
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	GE II ALLIED II – Business Maths & Statistics	Semester:	II
					Credits:	3

Course Objective

To test the grasp of elementary concepts in Mathematics, Statistics and application of the same as useful quantitative tools

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the concept and mathematical tools used in business.	K1
CO2	To understand the basic terms of business calculus and financial mathematics.	K2
CO3	To get the idea for selection of sampling	K3
CO4	To analyses the various statistical tools to find out the relevance	K4
Co5	To provide exposure on calculation of regression	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	23 UPA 2A2			Title	Batch:	2023 - 2026
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	GE II ALLIED II – SPSS Packages	Semester:	II
					Credits:	3

Course Objective

- 1) To train students in SPSS Software
- 2) To expose the students to the analysis of statistical data

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To understand how to start SPSS	K1
CO2	To define a variety of statistical variables	K2
CO3	To enter basic data into SPSS	K3
CO4	To carry out a statistical analysis that can test hypotheses	K4
CO5	To be familiar with SPSS presentation and statistical output	K5

S B Gayathri

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Mallaratha Gender Mahalingam College (Autonomous)
Pollachi - 642 001.

[Signature]
Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	23 UPA 2S2			Title	Batch:	2023 – 2026
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SEC I Naan Mudhalvan Mutual Funds	Semester:	II
					Credits:	2

Course Objective

To provide professional management of investments to individual and institutional investors.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features	K1
CO2	To understand the legal structure of Mutual funds in India	K2
CO3	To deploy the knowledge Legal and regulatory framework of Mutual funds	K3
CO4	To review the Scheme related Information on Mutual Funds	K4
CO5	To apply various techniques to calculate Net Asset Value, Total Expense Ratio and Pricing Of Units	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	M	H	H	H	M	H	H

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 305			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core Course V : CORPORATE ACCOUNTING	Semester:	III
					Credits:	4

Course Objective

To inculcate knowledge among the students about corporate accounting and its implication.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To recollect the basic concepts and terms of the corporate accounting.	K1
CO2	To understand the accounting treatment of raising funds and redemption.	K2
CO3	To practice students with the basis in preparing financial statements of joint stock company.	K3
CO4	To appraise the skills in evaluation goodwill & share of a company.	K4
CO5	To create the knowledge of liquidation of Companies accounts.	K5

Pogramme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 306			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core Course VI : INCOME TAX	Semester:	III
					Credits:	4

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax



Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Nationalist Gounder Mahalingam College (Autonomous)
Pollachi - 642 001.

13



Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the fundamental concept of income tax act 1961	K1
CO2	To get the idea of the various sources of incomes	K2
CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes	K3
CO4	To evaluate individual income computation statement.	K4
CO5	To prepare aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.	K5

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	22 UPA 307			Title	Batch	2022-2025
Hrs/Week	5	Tutorial Hrs/Sem.	-	Core Course VII : Company Law and Secretarial Practice	Semester	III
					Credits	3

Course Objective

To provide the student with basic knowledge and understanding the Law relating the provisions of the Companies Act, 2013 and Secretarial Practice.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the concept about Company and its promotions under Companies Act 2013.	K1
CO2	To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.	K2
CO3	To prepare the documents maintained under Companies Act 2013.	K3
CO4	To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	K4
CO5	To train the students in secretarial aspects relating to the procedures of Company Law	K5

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 3A3	Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	1/4	GENERIC ELECTIVE III : Computer Applications – I Programming lab in MS Office	Semester:	III
	Tutorial Hrs./Sem.		Credits:	4
	4			

Course Objective

To enhance the practical knowledge in Microsoft office

S B Gayathri

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Hannamthi Gounder Mahalingam College (Autonomous)
Pollachi - 642 001.

[Signature]
Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.C.M. College, Pollachi - 642 001
Coimbatore District

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand a word processor and basic calculations.	K1
CO2	To apply designs to enhance the presentation.	K2
CO3	To explore the MS Office Access environment.	K3
CO4	To adopt various Office tools in business development	K4
CO5	To compose office based administration	K5

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)
Course Code:	22UPA3N1	Title	Batch: 2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Non Major Elective – 1	Semester: III
	Tutorial Hrs./Sem.	Accounting and Auditing	Credits: 2

Course Objective

To understand Accounting and Auditing in Business

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To Remember the book keeping	K1
CO2	To be aware of Auditing	K2
CO3	To apply the accounting and auditing to the business	K3
CO4	To create knowledge about audit report	K4
CO5	To evaluate the company's financial position	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA3N2			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective – 1	Semester:	III
				Company Law	Credits:	2

Course Objective

To enable the student to gain knowledge about company law

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect massive knowledge and expertise in company law.	K1
CO2	To understand the contemporary perspectives in the existing laws.	K2
CO3	To review the functioning and execution of company law in practice.	K3
CO4	To Study the procedure followed for winding up of the company	K4
CO5	To execute the company relations in practice	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 408			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core Course X : HIGHER CORPORATE ACCOUNTING	Semester:	IV
					Credits:	4

8/6/2022

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Nallamuthu Gounder Mahalingam College (Autonomous)
Pollachi - 642 001.

17

Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

Course Objective

To enable the students understand Higher Corporate Accounting System

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts of amalgamation and absorption of companies.	K1
CO2	To understand the accounting procedures for reconstruction of companies.	K2
CO3	To examine the financial statement of the Banking companies.	K3
CO4	To appraise the knowledge in the Insurance Companies accounts.	K4
CO5	To analyse the steps involved in preparation of consolidated balance sheet of holding and subsidiary company.	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA 409			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Core Course XI : Industrial Law	Semester:	IV
					Credits:	3

Course Objective

To provide learning experience of various Laws available for the protection of Industries and labours.

22/04/2023, 10:11 AM
Page 2 of 2
M. Srinivasulu Reddy
Professor of Applied Accounting and Industrial Law
UCC, VIT-AP

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the various laws to be followed in industry.	K1
CO2	To understand the rationale of labour laws in organization	K2
CO3	To integrate the knowledge of wage legislation	K3
CO4	To review and to manage employee relations at work.	K4
CO5	To execute the various industrial acts in practical	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA410			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core Course XII : Financial Management	Semester:	IV
					Credits:	3

Course Objective

To offer the students relevant and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.

S/B Dayt

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Nallamada Gounder Mahalingam College (Autonomous)
Pollachi - 642 001.

[Signature]
Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the basic concepts of financial management	K2
CO2	To Apply the knowledge in mobilizing funds through various sources available for strategic financial decision-making	K3
CO3	To Apply various tools and methods of financial management for financial decisions.	K3
CO4	To Analyze the various theories of financial management	K4
CO5	To Evaluate the various project proposals and calculate the cost of capital, leverages, working capital requirements and dividend payments.	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA 4A4			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	1/4	Tutorial Hrs./Sem.	4	ALLIED IV : Computer Applications – II Programming lab in Tally	Semester:	IV
					Credits:	4

Course Objective

To develop the computerized accounting Knowledge

DATE: 18/10/2022
PAGE: 2
BY: [Signature]
[Signature]
[Signature]

Course Outcomes

CO1	To keep in mind the basic ledgers in Tally	K1
CO2	To remember the Computerized accounting through various vouchers	K2
CO3	To recollect the previous year's company transactions and data.	K3
CO4	To deploy the company reports on digitally	K4
CO5	To verify the financial statements.	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22UPA4N1			Title	Batch:	2022 – 2025
Lecture Hrs./Week or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective-II Taxation	Semester:	IV
					Credits:	2

Course Objective

To have a basic knowledge on Taxation

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember basic knowledge of taxation.	K1
CO2	To Provide the information about Direct and Indirect tax	K2
CO3	To understand various indirect tax rates prevailing	K3
CO4	To assess the source of tax	K4
CO5	To apply the latest government provisions like customs	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	22 UPA 4S2			Title	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SEC II Naan Mudhalvan Economics for Finance	Semester:	IV
					Credits:	2

S B Dey

21

[Signature]

Dr. S.B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Sri Mata Jyoti Mahalingam College (Autonomous)
Pollachi - 642 001.

Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

Course Objective

To analyze the use and distribution of financial economics resources in markets.

Course Outcomes

On the successful completion of the course, students will be able

CO Number	CO Statement	Knowledge Level
CO1	To remember the basics of National Income Accounting	K1
CO2	To understand the Keynesian Models	K2
CO3	To deploy the knowledge of Financial Markets	K3
CO4	To review the Fixed Income Securities	K4
CO5	To apply various techniques Institutional Structure of International Finance:	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	21UPA514			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XIV : COST ACCOUNTING	Semester:	V
					Credits:	4

Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.	K2
CO2	To apply skills in preparing cost sheet	K3
CO3	To evaluate problems in the allocations and apportionment of overheads.	K3
CO4	To analyze the elements of cost involved in various processes.	K4
CO5	To gain the lifelong learning of cost concepts and apply in the business environment.	K5

Programme Code:	B.Com (PA)		Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	21 UPA 515		Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	Core XV : Executive Communication	Semester:	V
		4		Credits:	3

Course Objective

- To develop writing Skill.
- To create awareness as how to correspond with special organization
- To provide basic exposure to various forms and materials associated with office management.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Students to keep in mind the communication skills	K1
CO2	To understand the things that makes the business communication	K2
CO3	To set up the letters and its importance to the business	K3
CO4	To evaluate the various letters and its layout to the business	K4
Co5	To impart the correct practices of the strategies of Effective business writing	K5

23

S. B. Dey

Dr. S.D. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Sri Sankar College (Autonomous)
Pollachi - 642 001.

Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
Sri Sankar College, Pollachi - 642 001
Tamil Nadu

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	21UPA 516			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core XVI : FINANCIAL SERVICES	Semester:	V
					Credits:	3

Course Objective

To facilitate the students to acquire an depth knowledge in financial services

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the various financial products, services, and strategies offered by various institutions.	K1
CO2	To understand how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.	K2
CO3	To analyze the structure of the financial markets.	K3
CO4	To acquire knowledge about leasing, merchant banking and factoring services.	K4
CO5	To apply the knowledge of various financial products	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	21UPA5E1			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core Elective I: Banking Theory Law and Practice	Semester:	V
					Credits:	5

Course Objective

To impart the students a thorough knowledge on the various functions and loans and advances offered by the central bank and other nationalized banks and the types of loans offered by the banks.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the banking functions and its role in economic development	K2
CO2	To Apply the knowledge in e-banking services offered by the banks in real life	K3
CO3	To Analyse the relationship between the banker and its customers.	K4
CO4	To Analyze the various various roles and responsibilities of paying and collecting bankers	K4
CO5	To Evaluate the various loans and advances sanctioned by the banks.	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	21 UPA517			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core XXII : Human Resource Management	Semester:	V
					Credits:	3

Course Objective

- ❖ To study the issues and approaches relating to human resources management.
- ❖ To understand how to be ethically and socially responsive to the needs of the Society.
- ❖ To emphasize the skill, knowledge and ability required for the work force to work efficiently.

S B Dey

25

Dr. S.B. GAYATHRI, M.Com, M.Phil, Ph.D.
Associate Professor & Head
Department of Commerce - PA
K. J. Somaiya Institute of Management Studies & Research (Autonomous)
Pollachi - 642 001.

Dr. R. MUTHUKUMARAN,
) M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL,
N.G.M. College, Pollachi - 642 001
Coimbatore District

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the basic concept of human resource management, frame work and its role in business administration.	K1
CO2	To understand the recruitment and training procedure in the organization.	K2
CO3	To Develop the employee skills based on the organisational needs.	K3
CO4	To apply the emerging HR dimensions.	K4
CO5	To evaluate the performance of the employees and in turn leads to motivation	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	21UPA5S1			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	3	Skill Based Elective – I : Business Ethics	Semester:	V
					Credits:	3

Course Objectives

To have an understanding of ethical issue in business

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the concept of business ethics.	K1
CO2	To Identify the types of ethical issues.	K2
CO3	To apply the knowledge of ethics in business.	K3
CO4	To appreciate the concept of work ethics	K4
CO5	To facilitate value system in an organisation based on ethics and creates knowledge about ethical decision making.	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	21UPA618			Title	Batch:	2021 – 2024
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XVIII : MANAGEMENT ACCOUNTING	Semester:	VI
					Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts and importance of management accounting in decision making.	K2
CO2	To understand and analyze financial statement to help managerial decision making.	K3
CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	K4
CO4	To learn the various tools and techniques in budgetary control and working capital Requirements.	K4
CO5	To Develop the Knowledge in the practical applications of Marginal costing techniques.	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	21 UPA619			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core XIX : Strategic Management	Semester:	VI
					Credits:	3

S. B. Dey

27

Dr. S. B. GAYATHRI, M.Com, M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Kallamane Gounder Mahalingam College (Autonomous)
Pollachi - 642 001.

Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
N.G.M. College, Pollachi - 642 001
Coimbatore District

Course Objective

To develop an understanding of the general and competitive business environment and to develop an understanding of strategic management concepts and techniques

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To analyse the internal and external environment in which business operate and assess their significance for strategic planning.	K1
CO2	To formulate organizational vision, mission, goals and values.	K2
CO3	To implement organizational goals and Course Objectives.	K3
CO4	To understand, develop and establish organizational priorities.	K4
Co5	To help students master the analytical tools of strategic management	K5

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	21UPA620			Title	Batch	2021-2024
Hrs/Week	4	Tutorial Hrs./Sem.	4	Core XX : Information Technology & E-Security	Semester	VI
					Credits	3

Course Objective

To develop understanding of Information Technology as a key enabler and facilitator of implementing Information Systems in enterprises and their impact on business processes and controls.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To remember the information through technology	K1
CO2	To understand the computers software and hardware	K2
CO3	To execute the data through computer	K3
CO4	To build Knowledge about the Online purchase and payment system	K4
CO5	Cultivate the knowledge of cyber crime and cyber security	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	21UPA621			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Core XXI : Internship: Practical Auditing	Semester:	VI
					Credits:	4

Course Objective

The students undergo the internship training in the auditor's office to get hands-on training..

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To examination of financial statements	K1
CO2	To prepare financial statements in manually/digitally	K2
CO3	Demonstrate an understanding of the taxation of the individual income	K3
CO4	Understand the audit process from the planning stage till the completion of audit	K4
CO5	To learn to design and appraise the project	K5

Programme code	B.Com PA			Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	21UPA6E1			Title	Batch	2021-2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	CORE ELECTIVE II : Operations Research	Semester	VI
					Credits	5

Course Objective

To create an awareness in the application of mathematical and statistical tools in Business Research.

29

S. B. Dey

Dr. S. B. GAYATHRI, M.Com., M.Phil., Ph.D.
Associate Professor & Head
Department of Commerce - PA
Kannur College, Mahalingam College (Autonomous)
Pollachi - 642 001.

Dr. R. MUTHUKUMARAN,
M.A., M.Phil., B.Ed., Ph.D.,
PRINCIPAL
Kannur College, Pollachi - 642 001
Coimbatore District

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the problems that are provide solutions to the real life	K1
CO2	To understand the concepts of transaction problems, assignment, sequencing of jobs and network analysis to the optimal solution	K2
CO3	To apply the various problems to the real life situations	K3
CO4	To review the aspects in operation research that are optimistic in all situation	K4
CO5	To Apply the operations research problem into real life situations	K5

Programme Code:	B.Com (PA)			Programme Title:	Bachelor of Commerce (Professional Accounting)	
Course Code:	21UPA6E4			Title	Batch:	2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	4	Core Elective III: Auditing and Assurance	Semester:	VI
					Credits:	5

Course Objective

To understand Course 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 and attestation engagements and solving simple case-studies.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the auditing concepts and role of auditing in society.	K1
CO2	To understand the material business risk in accordance with auditing standards.	K2
CO3	To apply the fundamental auditing concepts.	K3
CO4	To review auditing issues and current developments in auditing theory and practice.	K4
Co5	To identify the primary audits	K5

Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)
Course Code:	21 UPA6S1	Title	Batch: 2021 - 2024
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	2
		Skill Based Subject Elective – II Entrepreneurial Development	Semester: VI
			Credits: 2

Course Objective

On successful completion of this course, the student will be well versed the Concept relating to Entrepreneurship, Knowledge about the finance institution.

Course Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To recollect the activities of entrepreneur.	K1
CO2	To understand the procedures and process on Startup.	K2
CO3	To analyse the local and global business environment.	K3
CO4	To implement the government benefits in the business.	K4
Co5	Develop idea generation, creative and innovative skills	K5

S B Dey