

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)-POLLACHI

629	BBA	Google Work space Practical	22UBM517	2022
630	BBA	Digital Marketing	22UBM5E1	2022
631	BBA	Financial services	22UBM5E2	2022
632	BBA	Industry 4.0	22UBM5E3	2022
633	B.Com	E-Filing of Income Tax Return	22UCO621	2022
634	B.Com (CA)	Office Automation	22UCC102	2022
635	B.Com (CA)	HTML & Web Designing	22UCC204	2022
636	B.Com PA	Financial Accounting - I	22UPA101	2022
637	B.Com PA	Financial Accounting - II	22UPA203	2022
638	B.Com (E-Commerce)	Software development with Visual Basic.Net	22UEC412	2022
639	B.Com (E-Commerce)	Programming Lab for Software development with Visual Basic.Net	22UEC414	2022
640	B.Com (E-Commerce)	Project work and Viva - Voce	22UEC519	2022
641	B.Com BI	ALLIED II: Business Mathematics and Statistics	22UBI2A2	2022
642	B.Com BI	CORE VII: Principles of Life Insurance	22UBI307	2022
643	B.Com BI	ALLIED LAB I : Programming Laboratory in MS Office	22UBI3A4	2022
644	B.Com BI	Non Major Elective - I : Fundamentals of Insurance	22UBI3N1	2022
645	B.Com BI	CORE X: Principles of General Insurance	22UBI410	2022
646	B.Com BI	ALLIED IV: Introduction to Industry 4.0	22UBI4A5	2022
647	B.Com BI	Core - XIV : Financial Innovations in Banking and Insurance	22UBI514	2022
648	B.Com BI	CORE XIX: Goods and Services Tax	22UBI619	2022
649	B.Com BI	Core Elective - II : Customer Relationship Management	22UBI6E5	2022
650	B.Com (BPS)	Accounting and Finance for Corporate	22UBP204	2022
651	B.Com (BPS)	Principles and Practices of Insurance	22UBP307	2022
652	B.Com (BPS)	Investment Management	22UBP308	2022
653	B.Com (BPS)	Organizational Behaviour	22UBP410	2022

BOS Highlighted



Metric : 1.2.1



New Course Introduced

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NALLAMUTHU GOUNDER MAHALINGAM COLLEGE, POLLACHI – 642001

B.Com., (Professional Accounting)

11th Board of Studies

Date & Time: 04.06.2022 at 10.30 AM

Venue: Room No: D-207

Agenda

BoS / DC 10.1	:	Welcome address and Opening Remarks by Dr.S.B.Gayathri, Chairman, Board of studies
BoS / DC 10.2	:	Confirmation of the Minutes of the 10 th (Previous meeting) Board of studies in the B.Com., (Professional Accounting) held on and Action taken report of 10 th meeting of Board of studies.
BoS / DC 10.3	:	Syllabus of I B. Com (Professional Accounting) under Regulation 2022-2025
BoS / DC 10.4	:	Suggestion given by BOS Members
BoS / DC 10.5	:	Any other items

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**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS),
POLLACHI
B.Com., (Professional Accounting)**

MINUTES OF BOS MEETING

The 11th Meeting of the Board of studies of the B.Com., (Professional Accounting)
was held on 04.06.2022 at 10.30 a.m. at Room No: D-207

1. Members of Board of Studies:

1.	Dr.S.B.Gayathri Head and Associate Professor	Chairman
2.	Dr.D.Rajaseakaran, Assistant Professor	Internal Members
3.	Dr.N.Sumathi Assistant Professor	
4.	Ms.J.Madhubala Assistant Professor	
5.	Dr.D.Padma, Associate Professor	
6.	Dr. P. Srinivasan Associate Professor & Head Dept. of Commerce Annamalai University Chidambaram – 608 002.	University Nominee (ABSENT)
7.	CA. M. Shankar Krishnasamy Krishanasamy & Associates Mani & Company Building 42 SS Kovil Street Pollachi – 642 001 Ph: 99449 60280	Industrial Expert
8.	Dr. T.M.Hemalatha Dean of Commerce, Associate Professor and Head, Rathinam College of Arts and Science, Coimbatore Ph: 8678999422	Subject Expert and Academic Auditor
9.	Mr. D. Srinithi, CA (inter) Alumnus (2017-2020) Batch	Alumnus nominated by Principal / HoD
10.	Ms.K.Arulmozhi, III B.Com (PA) – 19-CP-29 2019-2022 Batcj	Student Representative

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BoS/PA 12.1 WELCOME ADDRESS AND OPENING REMARKS:

Dr. S. B. Gayathri, The Chairman, Board of Studies of the B.Com (Professional Accounting) welcomed and introduced the members of 11th Board of Studies and thanked each one of them for sparing their valuable time to attend the meeting.

BoS/PA 12.2 TO CONFIRM THE MINUTES OF 10th PREVIOUS BOS MEETING HELD ON 22.05.2021.

The minutes of the 10th BoS Meeting (Previous BoS) held on 22.05.2021 were communicated to the members. The comments received have been incorporated and placed for confirmation. The same was approved by the Previous Academic council.

Action Taken Report (Enclosed in Annexure I)

BoS/PA 12.3

BoS/PA 12.3.1

I. B.Com (Professional Accounting) (I to VI Semesters)

The following papers from B.Com (Professional Accounting) were accepted by the experts fully without further suggestions:

Course Code	Course Name
22UPA102	General Economics
22UPA1A1	Quantitative Aptitude - I
22UPA204	Commercial Law
22UPA2A2	Quantitative Aptitude -II
22UPA306	Income Tax
22UPA307	Company Law and Secretarial Practice
22UPA308	Modern Marketing
22UPA309	Business Management



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Course Code	Course Name
22UPA410	Higher Corporate Accounting
22UPA411	Industrial Law
22UPA 412	Financial Management
22UPA 413	Indirect Taxation
22UPA4A4	Computer Applications – II Programming Lab in Tally
22UPA516	Financial Services
22UPA5E11	Banking Theory Law and Practice
22UPA5E12	Principles of Insurance
22UPA 517	Human Resource Management
22UPA5S11	Business Ethics
22UPA5S12	Brand Management
22UPA620	Information Technology & E- Security
22UPA621	Practical Auditing
22UPA6E21	Operations Research
22UPA6E22	Investment Management
22UPA6E31	Auditing and Assurance
22UPA6E32	Case Analysis
22UPA6S21	Entrepreneurial Development
22UPA6S22	Supply Chain Management

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New Course Added:

The following papers from B.Com (Professional Accounting) were accepted by the experts fully without further suggestions:

Course Code	Course Name	Reason for adding New Courses
22UPA101	Financial Accounting – I	Feedback from Faculty
22UPA203	Financial Accounting – II	Feedback from Faculty
22UPA5VA	Digital Marketing	Feedback from Subject Expert

BoS/PA12.4 SUGGESTIONS GIVEN BY THE BoS MEMBERS

The members had a brainstorming discussion and interaction among themselves. After discussion, the following fruitful suggestions were incorporated appropriately in the Curriculum and Syllabi.

- Changes in the content of the following courses is suggested:
Financial Accounting, Corporate Accounting, Cost Accounting, Management Accounting, Computer Application Practical, Executive Communication and Strategic Management for the students admitted during 2022-2025.
- It is suggested to replace Digital Marketing in the place of Service Marketing as a Value Added Course in the Semester V for the students admitted during 2022-2015.
- To Change the Internal and External Marks Component as 30:70 (Existing pattern is 50:50) and in the Question Paper pattern Part C Should be prepared in Either or pattern instead of (Existing Open choice questions) for the students admitted during 2022-2015.

Based on the suggestions given by the members, BOS resolved to recommend the following to the Academic Council for further approval. The syllabus of First Year B.com (Professional Accounting) under Regulation 2022-2025.



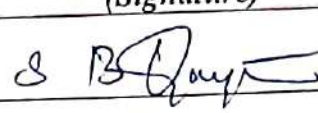
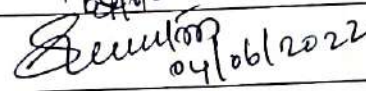
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Members Present:

	(Signature)
Chairman Dr.S.B.Gayathri Head and Associate Professor	
Internal Members Dr.D.Rajaseakaran, Assistant Professor	 04/06/22
Dr.N.Sumathi, Assistant Professor	 04/06/2022
Ms.J.Madhubala, Assistant Professor	J. Madh 04/06/2022
Dr.D.Padma, Associate Professor	D. Padma 04/6/22
University Nominee Dr. P. Srinivasan Associate Professor & Head Dept. of Commerce Annamalai University Chidambaram – 608 002.	
Industrial Experts CA. M. Shankar Krishnasamy Krishnasamy & Associates Mani & Company Building 42 SS Kovil Street Pollachi – 642 001 Ph: 99449 60280	M. Shankar 04/6/22
Alumnus nominated by Principal / HoD Mr. D. Srinithi, CA (inter) Alumnus (2017-2020) Batch Ph: 98432704432	Srinithi 04/6/22
Subject Expert and Academic Experts Dr. T.M.Hemalatha Dean of Commerce, Associate Professor and Head, Rathinam College of Arts and Science, Coimbatore Ph: 8678999422	T.M. Hemalatha 04/06/2022
Student Member Ms.K.Arulmozhi, III B.Com (PA) – 19-CP-29 Ph: 7904332717	K. Arulmozhi 04/6/22



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ANNEXURE I

Minutes of the 10th / Previous Meeting – Action Taken Report

S.No	Suggestion given by expert members	Action taken
1.	Latest Books may be given as text books or reference books to all the possible courses	Latest Books is given as text book or reference books for all the courses.
2.	In all the accountancy courses, the percentage of theory and problem should be mentioned.	The Percentage of theory and problem is mentioned in all the accountancy courses
3.	Students may be encouraged to pursue the MOOC / online courses.	All the first year students have enrolled for NPTEL Course - Management of Field Sales

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**List of Courses having focus on Local, National, Regional and Global Developmental Needs
offered by the B.Com (Professional Accounting)**

B.Com (Professional Accounting)						
Programme: B.Com (Professional Accounting)						Year:2022-2025
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
22UPA 101	Financial Accounting-I		✓			To impart knowledge to the students for the preparation of various accounting statements
22UPA 102	General Economics		✓			To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.
22UPA 1A1	Quantitative Aptitude - I		✓			To apply the elementary concepts in Mathematics in solving problems relating to marketing and finance
22UPA 203	Financial Accounting - II		✓			To familiarize the fundamental concepts and updations in financial Accounting.
22UPA 204	Commercial Law		✓			To make the students to understand the fundamentals of Commercial Laws such as Indian contract Act, Sale of Goods act and Partnership Act.

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Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
22UPA 2A2	Quantitative Aptitude -II		✓			To educate the concepts in Statistics and application of the same as useful quantitative tools in business decision making.
22UPA 305	Corporate Accounting		✓			To inculcate knowledge among the students about the accounts prepared in the corporates as per the Accounting Standards and Companies Act 2013.
22UPA 306	Income Tax		✓			To facilitate the students to gain adequate knowledge to compute tax of an individual assessee.
22UPA 307	Company Law and Secretarial Practice		✓			To provide with basic knowledge and understanding on the Law relating the provisions of the Companies Act, 2013 and Secretarial Practice.
22UPA 308	Modern Marketing		✓			To expose the students with the knowledge of New Marketing ideas.
22UPA 309	Business Management		✓			To have basic knowledge in the concepts involved in management

Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
22UPA 3A3	Computer Applications – I; Programming Lab in MS Office		✓			To enhance the practical knowledge in Microsoft office tools
22UPA 410	Higher Corporate Accounting		✓			To enable the students to understand accounting concepts applied in corporates and forms of organisations.
22UPA 411	Industrial Law		✓			To provide learning experience of various Laws available for the protection of Industries and labourers.
22UPA 412	Financial Management		✓			To offer relevant and actual knowledge of financial management that can be applied in practice with making financial decisions and resolving financial problems.
22UPA 413	Indirect Taxation		✓			To impart basic knowledge about major Indirect Taxes and its latest amendments.
22UPA 4A4	Computer Applications – II Programming Lab in Tally	✓	✓	✓		To develop the knowledge in computerized accounting packages.
22UPA 514	Cost Accounting		✓			To enlighten on the importance of cost ascertainment, reduction and control

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Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
22UPA 515	Executive Communication				✓	To develop writing Skill and train how to correspond with the organizations along with the basic exposure to various forms and materials associated with office management.
22UPA 516	Financial Services		✓			To acquire an depth knowledge in financial services
22UPA5E11	Banking Theory Law and Practice /		✓			To impart a thorough knowledge on the various functions and loans and advances offered by the central bank and other nationalized banks and other services rendered by the banks..
22UPA5E12	Principles of Insurance		✓			To gain knowledge of insurance market in India.
22UPA5E13	MIS and Industry 4.0		✓			To gain knowledge in the Management Information System and its role in business.
22UPA 517	Human Resource Management		✓			To study the issues and approaches relating to managing the human resources
22UPA5S11	Business Ethics		✓			To understand ethical issue in business
22UPA5S12	Brand Management		✓			To teach the importance of brand and its impact among the customers

Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
22UPA618	Management Accounting		✓			To enlighten on the different tools and techniques used by the management for decision making.
22UPA619	Strategic Management		✓			To develop an understanding of the general and competitive business environment
22UPA620	Information Technology & E-Security		✓		✓	To develop an understanding of Information Technology as a key enabler and facilitator of implementing Information Systems in enterprises and their impact on business processes and controls.
22UPA621	Practical Auditing		✓			To undergo the internship training in the auditor's office to get hands-on training.
22UPA6E21	Operations Research		✓			To create an awareness in the application of mathematical and statistical tools in Business Research.
22UPA6E22	Investment Management		✓			To impart knowledge related to the various tools of investments.

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Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
22UPA6E23	Customer Relationship management	✓	✓			To understand and familiarize the concept of Customer Relationship Management and its application in various businesses.
22UPA6E31	Auditing and Assurance		✓			To provide an understanding of the principles and practice of Auditing and procedure for investigation.
22UPA6E32	Case Analysis		✓			To enable the student to develop their analytical skills, evaluating new and current knowledge, problem solving abilities and decision making strategies.
22UPA6E33	Retail Business Management		✓			To enable the students to understand the various concepts in Retail business management.
22UPA6S21	Entrepreneurial Development	✓	✓	✓	✓	To Identify the business opportunities and prepare a project
22UPA6S22	Supply Chain Management			✓		To create awareness about the supply chain activities taken to deliver the goods

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**List of Courses having focus on employability/ entrepreneurship/ skill development offered
by the B.Com (Professional Accounting)**

Programme: B.Com (Professional Accounting)					Year 2022-2025
Course Code	Course Title	Focus			Year of Introduction
		Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)	EM	EN	SD
22UPA 101	Financial Accounting-I	✓	✓		2022
22UPA 102	General Economics	✓			2012
22UPA 1A1	Quantitative Aptitude - I	✓			2016
22UPA 203	Financial Accounting - II	✓	✓		2022
22UPA 204	Commercial Law	✓			2012
22UPA 2A2	Quantitative Aptitude -II	✓			2016
22UPA 305	Corporate Accounting	✓	✓		2016
22UPA 306	Income Tax	✓	✓		2012
22UPA 307	Company Law and Secretarial Practice	✓			2012
22UPA 308	Modern Marketing	✓			2019
22UPA 309	Business Management	✓			2015
22UPA 3A3	Computer Applications – I; Programming Lab in MS Office	✓	✓	✓	2013
22UPA 410	Higher Corporate Accounting	✓	✓		2014
22UPA 411	Industrial Law	✓			2012



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Course Code	Course Title	Focus			Year of Introduction
		Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			
		EM	EN	SD	
22UPA 412	Financial Management	✓	✓		2012
22UPA 413	Indirect Taxation	✓	✓		2019
22UPA 4A4	Computer Applications – II Programming Lab in Tally	✓	✓	✓	2014
22UPA 514	Cost Accounting	✓	✓		2013
22UPA 515	Executive Communication	✓	✓	✓	2012
22UPA 516	Financial Services	✓			2020
22UPA5E11	Banking Theory Law and Practice /	✓			2014
22UPA5E12	Principles of Insurance	✓			2014
22UPA5E13	MIS and Industry 4.0	✓		✓	2021
22UPA 517	Human Resource Management	✓			2013
22UPA5S11	Business Ethics	✓			2014
22UPA5S12	Brand Management	✓			2014
22UPA618	Management Accounting	✓	✓		2014
22UPA619	Strategic Management	✓			2012
22UPA620	Information Technology & E- Security	✓			2014
22UPA621	Practical Auditing	✓	✓	✓	2012
22UPA6E21	Operations Research	✓			2014
22UPA6E22	Investment Management	✓			2014

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Course Code	Course Title	Focus			Year of Introduction
		Employability (EM) / Entrepreneurship (EN) / Skill Development (SD)			
		EM	EN	SD	
22UPA6E23	Customer Relationship management	✓			2021
22UPA6E31	Auditing and Assurance	✓			2013
22UPA6E32	Case Analysis	✓	✓	✓	2012
22UPA6E33	Retail Business Management	✓			2021
22UPA6S21	Entrepreneurial Development		✓		2014
22UPA6S22	Supply Chain Management	✓			2014

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Percentage of Revision of B.Com (Professional Accounting)

Syllabus under Regulation - 2022-25

B.Com-Professional Accounting							
S. No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
1	22UPA101	Financial Accounting – I	This course is replacing Financial Accounting	50%	*Unit II – Single Entry System Deleted *Unit III and IV shifted to Semester II	Unit – I Errors and Rectification of Errors Unit II - , Sinking Fund and Insurance Policy methods of Depreciation added	Course Teacher
2	22UPA203	Financial Accounting – II	This course is replacing Higher Financial Accounting	60%	Unit V – Joint Venture Shifted to Semester I Unit III, IV and V Shifted From Semester I to II		Course Teacher

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S. No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
3	22UPA305	Corporate Accounting	Latest Contents Added	5%	No Content Deleted	In Unit III, Profit and Loss account and Balance Sheet (Vertical Form) to be prepared as per Schedule III of the Companies Act 2013. Unit V – Insolvency and Bankruptcy Act (Theory)	Industry Expert
4	22UPA3A3	Computer Application – I Programming Lab in MS Office	Latest Programmes added	2%	No Content Deleted	MS EXCEL – 2 Programmes Added – Show the Mid Value and EMI Chart Preparation	Alumni
5	22UPA514	Cost Accounting	Latest Topics added	2%	No Content Deleted	Unit III – Activity Based Costing Unit V – Contract Costing	Industry Expert

S 13 Day =

S. No	Course Code	Course Title	Change Details	% of Changes	Content Deleted	Content Updated	Reason for Change
6	22UPA5VA	Digital Marketing	Replacing Services Marketing with Digital Marketing	100%	-	-	Subject Expert
7	22UPA61S	Management Accounting	Replacing one chapter with another	10%	Unit IV Working capital Management	Unit IV – Standard Costing	Alumni
8	22UPA619	Strategic Management	Latest Contents Added	2%	No Content Deleted	Unit IV – Three Levels of Strategy Formulation – Corporate Strategy, Business Strategy and Functional Strategy	Alumni

% of Changes = $231/2800 \times 100 = 8.25\%$

S. B. Gayathri
HoD

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Co-ordinator
Curriculum Development Cell (CDC)

Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D.,
Controller of Examinations

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Dr. R. MUTHUKUMARAN, M.A., M.Phil., B.Ed., Ph.D.,
Principal
Nallamuthu Gounder Mahalingam College,
Pollachi - 642 001.

N.G.M College (Autonomous), Pollachi
Department of Commerce – Professional Accounting
Scheme of Examination for 2022 – 2025 Batch
Choice Based Credit System & OBES

For Part I and Part II in First & Second Semesters Only

SEMESTER – I

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Max. Marks		Total Marks	Credits
			L	P	T		Int.	Ext.		
I	22UTL101 / 22UHN101 / 22UFR101	Tamil Paper - I /	6	-	4	3	50	50	100	3
		Hindi Paper - I /								
		French Paper – I								
II	22UEN101	Communication Skills - I (Level I)	5	-	4	3	50	50	100	3
	22UEN102	Communication Skills - I (Level II)								
III	22UPA101	Core - I : Financial Accounting - I	6	-	4	3	50	50	100	4
	22UPA102	Core - II : General Economics	5	-	4	3	50	50	100	3
	22UPA1A1	Allied - I : Quantitative Aptitude – I	6	-	4	3	50	50	100	4
IV	22UHR101	Human Rights	1	-	-	2	-	50	50	2
	22HEC101	Human Excellence - Personal Values & SKY Yoga Practice - I	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
EC	22CFE101	Fluency in English - I	-	-	-	-	-	-	-	-
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)	-	-	-	-	-	-	-	Grade
Total			30		-	-	275	325	600	20



(Signature)
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SEMESTER - II

Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	22UTL202 22UHN202 /22UFR202	Tamil Paper - II	6	-	4	3	50	50	100	3
		Hindi Paper - II								
		French Paper - II								
II	22UEN202	Communication Skills - II (Level I)	5	-	4	3	50	50	100	3
	22UEN203	Communication Skills - II (Level II)								
III	22UPA203	Core - III : Financial Accounting - II	6	-	4	3	50	50	100	4
	22UPA204	Core - IV : Commercial Law	5	-	4	3	50	50	100	4
	22UPA2A2	Allied - II : Quantitative Aptitude -II	5	-	4	3	50	50	100	4
IV	22EVS201	Environmental Studies	2	-	-	2	-	50	50	2
	22HEC202	Human Excellence - Family Values & SKY Yoga Practice - II	1	-	-	2	25	25	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
EC	22CFE202	Fluency in English - II	-	-	-	-	-	-	-	-
	22CMM201	Manaiyiyal Mahathuvam - I	1*	-	-	2	-	50	50	Grade
	22CUB201	Uzhavu Bharatham - I	1*	-	-	2	-	50	50	Grade
		Online Course (Optional) (MOOC / NPTEL / SWAYAM)								Grade
Total			30				275	325	600	21




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SEMESTER – III										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	22UTL303	Tamil III	3		3	3	50	50	100	3
	22UHN303	Hindi Paper - III								
	/22UFR303	French Paper - III								
II	22UEN303	English III	3		3	3	50	50	100	3
III	22UPA305	CORE COURSE COURSE – V : Corporate Accounting	6	-	4	3	50	50	100	5
	22UPA306	CORE COURSE – VI : Income Tax	6	-	4	3	50	50	100	4
	22UPA307	CORE COURSE – VII : Company Law and Secretarial Practice	4	-	4	3	25	25	50	3
	22UPA3A3	Generic Elective – III : Computer Applications – I; Programming Lab in MS Office	1	4	4	3	50	50	100	4
IV	22UPA3N1 / 22UPA3N2	Non Major Elective – I : Accounting and Auditing / Company Law	1	-	-	2	-	50	50	2
	22HEC303	Human Excellence – Professional Values & Ethics – III	1	-	-	2	25	25	50	1
V		Extension Activities – Annexure I	-	-	-	-	-	-	-	-
CC	22CFE303	Fluency in English - III	-	-	-	-	-	-	-	-
	22CMM302	Manaiyiyal Mahathuvam - II	1*	-	-	2	-	50	50	Grade
	22CUB302	Uzhavu Bharatham - II	1*	-	-	2	-	50	50	Grade
Total			26	4			300	350	650	25




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SEMESTER - IV										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P			Internal	External		
I II	22UTI404	Tamil IV	3		3	3	50	50	100	3
	22UHN404	Hindi Paper - IV								
	22UFR404	French Paper - IV								
	22UEN404	English IV	3		3	3	50	50	100	3
III	22UPA408	CORE COURSE VIII : Higher Corporate Accounting	6	-	4	3	50	50	100	4
	22UPA409	CORE COURSE IX : Financial Management	5	-	4	3	50	50	100	3
	22UPA4A4	GENERIC ELECTIVE IV : Computer Applications – II Programming Lab in Tally	1	4	4	3	25	25	50	4
	22UPA410	CORE COURSE X : Industrial Law	4	-	4	3	50	50	100	3
IV	22UPA4N1 / 22UPA4N2	Non Major Elective - II Taxation / Contract Act	1	-	-	2	-	50	50	2
	22UPA4S1/ 22UPA4S2	Skill Enhancement Course I (Naam Mudhalvan) Aptitude for Placement/ CA course Economics for Finance	2	-	2	2	-	50	50	2
	22HEC404	Human Excellence - Social Values & SKY Yoga Practice - IV	1	-	-	2	25	25	50	1
	V	Extension Activities - Annexure I	-	-	-	-	-	50	50	1
CC	22CFE404	Fluency in English - IV	-	-	-	-	-	-	-	-
	22CMM403	Manaiyiyal Mahathuvam - III	1*	-	-	2	-	50	50	Grade
	22CUB403	Uzhavu Bharatham - III	1*	-	-	2	-	50	50	Grade
Total			26	4	-	-	300	450	750	26

** Credits – Based on course content , Maximum of 4: * Extra Credits



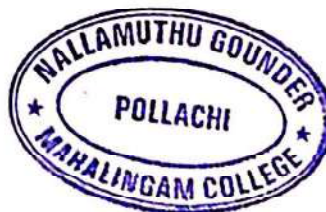
R. M. L.
Dr. R. MANICKA CHEZIAN M.Sc., M.S., Ph.D.
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SEMESTER - V										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22 UPA514	Core Course XIV : Cost Accounting	6	-	4	3	25	75	100	4
	22 UPA515	Core Course XV : Indirect Taxation	5	-	4	3	25	75	100	3
	22UPA516	Core Course XVI : Information Technology & E-Security	5	-	4	3	25	75	100	4
	22UPA5E1 / 22UPA5E2 / 22UPA5E3	Discipline Specific Elective - I : (A) Banking Theory Law and Practice / (B) Principles of Insurance / (C) MIS and Industry 4.0	5	-	4	3	25	75	100	3
	22UPA517	Core Course XVII : Human Resource Management	5	-	4	3	25	75	100	3
	22UPA5AL	Advanced Learner Course - I : Business Commercial Knowledge - Self Study	-	-	-	3	25	75	100	2**
	22UPA5VA	Value Added Course : Digital Marketing	30 Hrs *	-	-	2	-	50	50	2*
IV	22UPA5S1/ 22UPA 5S2	Skill Enhancement Course - I Modern Marketing/Business Ethics	3	-	3	2	-	50	50	2
	22HEC505	Human Excellence - National Values & SKY Yoga Practice - V	1	-	-	2	25	25	50	1
	22GKL501	General Awareness - Self Study	SS		2	-	-	50	50	1
CC	22CFE505	Fluency in English - V	-	-	-	-	-	-	-	
	22CSD501	Soft Skills Development - I	1*	-	-	-	-	-	-	Grade
Total			30				150	500	650	21




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SEMESTER - V (EXTRA CREDITS)										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
	22UPA5ALI	Advanced Learner Course - I : Business Commercial Knowledge - Self Study	-	-	-	3	25	75	100	2**
	22UPA5VA	Value Added Course : Digital Marketing	30 Hrs *	-	-	2	-	50	50	2*




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SEMESTER – VI										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	22UPA613	CORE COURSE XIII : Management Accounting	6	-	4	3	50	50	100	5
	22UPA614	CORE COURSE XIV : Strategic Management	6	-	4	3	50	50	100	3
	22UPA615	CORE COURSE XV : Practical Auditing	3	-	-	3	50	50	100	4
	22UPA6E1 / 22UPA6E2 / 22UPA6E3	Discipline Specific Elective - III : (A) Operations Research (B) Investment Management (C) Customer Relationship Management	6	-	4	3	50	50	100	5
	22UPA6E4 / 22UPA6E5 / 22UPA6E6	Discipline Specific Elective - IV: (A) Auditing and Assurance (B) Case Analysis (C) Retail Business Management	6	-	4	3	50	50	100	5
	22UPA6S1/2 22UPA6S2	Skill Enhancement Course –III Entrepreneurial Development /Supply Chain Management	2		2	2	25	25	50	2
IV	22UPA6S1/ 22UPA6S2	Skill Enhancement Course –IV (Naan Mudhalvan) Capital Market/Digital Market	2		2	2	25	25	50	2
	22HEC606	Human Excellence – Global Values & SKY Yoga Practice – VI	1	-	-	2	25	25	50	1




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SEMESTER – VI										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
CC	22CFE606	Fluency in English-VI	-	-	-	-	-	-	-	-
	22CSD602	Soft Skills Development - II	1*	-	-	-	-	-	-	Grade
Total			3	0			325	325	650	27
TOTAL MARKS							1800	2100	3900	140

SEMESTER - VI (EXTRA CREDITS)										
Part	Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
	22UPA6AL	Advanced Learner Course – II : Accounting Standards-Self Study	-	-	-	3	50	50	100	4**
	23UPA6V A	Value Added Course : Business System and Environment	30 Hrs*	-	-	2	-	50	50	2*

AL – Advanced Learner Course (Optional)**

** Credits – Based on Course Content, Maximum of 4 credits

VA – Department Specific Value Added Course;* Extra Credits



[Signature]
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Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)
Course Code:	22 UPA 101	Batch:	2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4
		Core I : FINANCIAL ACCOUNTING - I	Credits: 4
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 in the books of hire purchase and installment accounting.	K3
CO4	To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	K4
CO5	To apply skills in critical-thinking and problem-solving.	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

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Introduction to Accounting Cycle Accounting – Definition – Concepts and Conventions (AS-09) – Accounting Standards – Journal – Ledger – Trial Balance – Rectification of Errors - Final Accounts of a Sole Trader (AS-04).	16
II	Depreciation Accounting Depreciation Accounting – Methods of Depreciation- Straight Line and Diminishing Balance Methods – Annuity Method – Sinking fund method and Insurance Policy Method	17
III	Consignment Accounts Consignment Accounts- Meaning – Features- Distinction between sale and consignment-Account sales –Non-Recurring Expenses –Recurring Expenses –Accounting Treatment of Consignment Transactions (Including normal and abnormal loss).	17
IV	Joint Venture Account (AS-11) Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept.	18
V	Royalty Accounting Royalty Accounting (Excluding Sub-Lease) – Fire Insurance Claims – Computation of claim to be lodged for loss of stock- Gross profit ratio – Abnormal items- Average clause with stock policy (Excluding Consequential loss)	18
	Total Contact Hours	86

Distribution of Marks : 20% Theory and 80% Problems.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

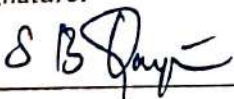
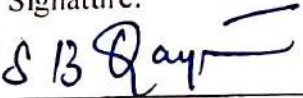
Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book				
S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Dr. V. Radha	Financial Accounting	Prasanna Publishers and Distributors	2019

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Jain and Narang	Financial Accounting.	Kalyani Publishers	2019
2.	Vinayakam. N and Charumathi, B.	Financial Accounting.	Sultan Chand and Sons.	2019
3.	Gupta. R.L and Radhaswamy, M.	Financial Accounts, Theory Methods and Applications	New Delhi, Sultan Chand and Sons	13 th Revised Edition 2019.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Thiru. K. Srinivasan Signature: 	Name: Dr. R. Manicka Chezian Signature: 

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Co-ordinator
Curriculum Development Cell (CDC)
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NGM College (Autonomous)
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Programme Code:	B.Com (PA)	Programme Title:	Bachelor of Commerce (Professional Accounting)
Course Code:	22 UPA 203	Title:	Batch: 2022 - 2025
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4
		Core III : 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 computation of various methods of goodwill and settlement of accounts to retiring partners.	K2
CO3	To examine the difference between joint venture and partnership account.	K3
CO4	To analyses the procedures involved in accounting processes and its application.	K4
CO5	To apply the relevant rule for settlement of accounts among partners after dissolution.	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

H-High; M-Medium; L-Low

Unit	Contents	Hours
I	Admission and Retirement of Partner Partnership- Introduction- Types - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments. Retirement of Partner – Calculation of Gaining Ratio – <i>Revaluation of Assets and Liabilities</i> – Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner's Loan Account (with Equal Installments only)	18
II	Death of a partner and Dissolution of firm Death of Partner - Executor's Account - Dissolution of firm	17
III	Insolvency of partner and Sale of firm Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners - Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company	18
IV	Branch and Departmental accounts Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer.	16
V	Hire Purchase and Installment accounting Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting.	17
	Total Contact Hours	86

Distribution of Marks : 20% Theory and 80% Problems.

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods:

Seminar, Quiz, Assignments, Group Task.

Text Book		Title of the Book	Publishers/Edition	Year of Publication
S.No	Author			
1.	Jain and Narang (2019).	Advanced Accounting	Kalayani Publishers, Chennai	2019

Reference Books:

S.No	Author	Title of the Book	Publishers/Edition	Year of Publication
1.	Reddy and Murthy	Financial Accounting.	Margham Publications, Chennai,.	2019
2.	Shukla. M.C. Grewal. T.S and Gupta.	Advanced Accountancy	S.Chand and Company, New Delhi	2019
3.	P.C.Tulsian	Financial Accounting	S.Chand and Company, New Delhi	2019.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr. S. B. Gayathri Signature: S B Gayathri	Name: Dr. S. B. Gayathri Signature: S B Gayathri	Name: Thiru.K.Srinivasan Signature: 	Name: Dr.R.Manicka Chezhan Signature:

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