

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
III	16 UPA 514	Core XIV : Higher Corporate Accounting	6	3	25	75	100	4
	16 UPA 515	Core XV : Auditing and Assurance	6	3	25	75	100	4
	16 UPA 516	Major ELECTIVE I: Banking Theory and Practice	6	3	25	75	100	5
	16 UPA 517	Core XVI : Marketing	5	3	25	75	100	3
	16 UPA 518	Major ELECTIVE II : Operations Research	5	3	25	75	100	5
IV	16 HEC 505	Human Excellence : National Values – yoga Practice V	1	2	25	25	50	1
	16 UPA5S1/ 16 UPA5S2	Skill Based Major Elective : Business Ethics/ Brand Management	1	2	-	50	50	2
	16GKL 501	Skill Based Subjects : General Knowledge and General Awareness	*SS	2	-	50	50	2
Total			30		160	500	650	26
Semester – VI								
III	16 UPA 619	Core XVII : Management Accounting	6	3	25	75	100	4
	16 UPA 620	Core XVIII : Strategic Management	5	3	25	75	100	3
	16 UPA 621	Core XIX : Information Technology	5	3	25	75	100	3
	16 UPA 622	Core XX : Cost Accounting	6	3	25	75	100	4
	16 UPA 623	Core XXI : Human Resource Management	4	3	25	75	100	3
	16 UPA 624	Major ELECTIVE III: Practical Auditing**	2	3	20	80	100	5
IV	16HEC 606	Human Excellence : Global Values and Yoga Practice VI	1	2	25	25	50	1
	16 UPA6S3/ 16 UPA6S4	Skill Based Major Elective :Entrepreneurial Development Programme/Supply Chain Management	1	2	-	50	50	2
Total			30		170	530	700	25
Grand Total			180		975	2925	3900	140

Note * self study paper

** 80 mark for report presentation and 20 for viva-voce examinations

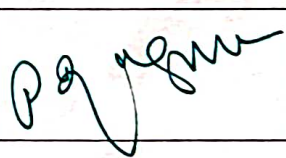

CPC

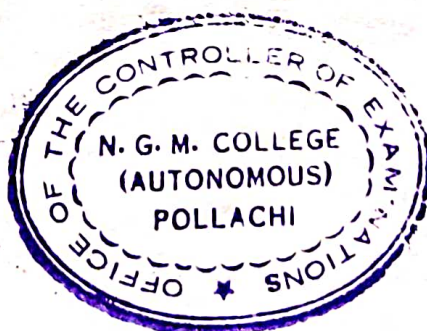
Semester	Subject Code	Title of the paper	Hours per week	No of Credits
VI	16UPA 624	Practical Auditing	2	5

PRACTICAL AUDITING

The students undergo the internship training in the auditor's office to get hands-on training. An internship training report is undertaken in the end sixth semester. The knowledge acquired is put to test by conducting Viva-voce examination. The head of the department , External examiner and the respective guide of the student evaluate the student Performance. Weightage assigned for the subject is 100 and the distribution is given below:

Criteria	Marks
Project Report (Internal Examiner)	80
Viva- Voce (External Examiner)	20
Total	100

Compiled Name with signature	Verified by HOD with Signature	CDC	CoE
ALL STAFFS			



Prof. P. NAGARAJAN
Deputy Controller Of Examinations
N.G.M. College (AUTONOMOUS)
POLLACHI - 642 001.

Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
			Hours	CLA	ESE	Total	
Semester – V							
17 UPA 514	Core XIV : Higher Corporate Accounting	6	3	25	75	100	4
17 UPA 515	Core XV : Auditing and Assurance	6	3	25	75	100	4
17 UPA 516	Major ELECTIVE I: Banking Theory Law and Practice	6	3	25	75	100	5
17 UPA 517	Core XVI : Marketing	5	3	25	75	100	3
17 UPA 518	Major ELECTIVE II : Operations Research	5	3	25	75	100	5
17 HEC 505	Human Excellence : National Values -- yoga Practice V	1	2	25	25	50	1
17 UPA551/ 17 UPA552	Skill Based Major Elective : Business Ethics/ Brand Management	1	2	-	50	50	2
17GKL 501	Skill Based Subjects : General Knowledge and General Awareness*	*SS	2	-	50	50	2
Total		30		160	500	650	26

Semester – VI							
17 UPA 619	Core XVII : Management Accounting	6	3	25	75	100	4
17 UPA 620	Core XVIII : Strategic Management	5	3	25	75	100	3
17 UPA 621	Core XIX : Information Technology & Security	5	3	25	75	100	3
17 UPA 622	Core XX : Cost Accounting	6	3	25	75	100	4
17 UPA 623	Core XXI : Human Resource Management	4	3	25	75	100	3
17 UPA 624	Major ELECTIVE III: Practical Auditing**	2	3	20	80	100	5
17 HEC 606	Human Excellence : Global Values and Yoga Practice VI	1	2	25	25	50	1
17 UPA6S3/ 17 UPA6S4	Skill Based Major Elective :Entrepreneurial Development Programme/Supply Chain Management	1	2	-	50	50	2
Total		30		170	530	700	25
Grand Total		180		975	2925	3900	140

Note * self study paper

** 80 mark for report presentation and 20 for viva-voce examinations

S B Dayal

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	17UPA 624	Title	Batch	2017-20
Hrs/Week	2	Practical Auditing	Semester	VI
			Credits	5

Course Objective

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

Course Outcomes (CO)

K1	CO1	To examination of financial statements
K2	CO2	To prepare financial statements in manually/digitally
K3	CO3	Demonstrate an understanding of the taxation of the individual income
K4	CO4	Understand the audit process from the planning stage till the completion of audit

Syllabus

The students undergo the internship training in the auditor's office to get hands-on training. An internship training report is undertaken in the end sixth semester. The knowledge acquired is put to test by conducting Viva-voce examination. The head of the department, External examiner and the respective guide of the student evaluate the student Performance. Weightage assigned for the subject is 100 and the distribution is given below:

Criteria	Marks
Project Report (Internal Examiner)	80
Viva- Voce (External Examiner)	20
Total	100

Method : Power point Presentations, Group discussions, Experience Discussion, Activity

(17UPA624)

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	H	M	H
CO2	S	M	S	H	S
CO3	H	H	H	S	H
CO4	S	S	M	M	M

S-Strong; H-High; M-Medium; L-Low

XIII

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: All Teachers Signature: <i>[Signature]</i>	Name: Dr. S. B. Gayathri Signature: <i>[Signature]</i>	Name: Dr. M. Durairaju Signature: <i>[Signature]</i>	Name: Dr. R. Muthukumaran Signature: <i>[Signature]</i>

Dr. M. DURAIRAJU, M.Sc., M.Phil., B.Ed., PGDCE, P.T.
Associate Professor / Co-ordinator,
Curriculum Development Cell (CDC),
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R. MUTHUKUMARAN
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
III	18 UPA 514	Core XIV : Higher Corporate Accounting	6	3	25	75	100	4
	18 UPA 515	Core XV : Auditing and Assurance	6	3	25	75	100	4
	18 UPA 516	Major ELECTIVE I: Banking Theory Law and Practice	6	3	25	75	100	5
	18 UPA 517	Core XVI : Marketing Management	5	3	25	75	100	3
	18 UPA 518	Major ELECTIVE II : Operations Research	5	3	25	75	100	5
IV	18 HEC 505	Human Excellence : National Values – yoga Practice V	1	2	25	25	50	1
	18 UPA5S1/ 18 UPA5S2	Skill Based Major Elective : Business Ethics/ Brand Management	1	2	-	50	50	2
	18GKL 501	Skill Based Subjects : General Knowledge and General Awareness*	*SS	2	-	50	50	2
Total			30		160	500	650	26
Semester – VI								
III	18 UPA 619	Core XVII : Management Accounting	6	3	25	75	100	4
	18 UPA 620	Core XVIII : Strategic Management	5	3	25	75	100	3
	18 UPA 621	Core XIX : Information Technology & Security	5	3	25	75	100	3
	18 UPA 622	Core XX : Cost Accounting	6	3	25	75	100	4
	18 UPA 623	Core XXI : Human Resource Management	4	3	25	75	100	3
	18UPA 624	Major ELECTIVE III: Practical Auditing**	2	3	20	80	100	5
IV	18HEC 606	Human Excellence : Global Values and Yoga Practice VI	1	2	25	25	50	1
	18 UPA6S3/ 18 UPA6S4	Skill Based Major Elective :Entrepreneurial Development Programme/Supply Chain Management	1	2	-	50	50	2
Total			30		170	530	700	25
Grand Total			180		975	2925	3900	140

Note * self study paper

** 80 mark for report presentation and 20 for viva-voce examinations

S B Dey

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	18 UPA 624	Title	Batch	2018-2021
Hrs/Week	2	Practical Auditing	Semester	VI
			Credits	5

Course Objective

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

Course Outcomes (CO)

K1	CO1	To examination of financial statements
K2	CO2	To prepare financial statements in manually/digitally
K3	CO3	Demonstrate an understanding of the taxation of the individual income
K4	CO4	Understand the audit process from the planning stage till the completion of audit

Syllabus

The students undergo the internship training in the auditor's office to get hands-on training. An internship training report is undertaken in the end sixth semester. The knowledge acquired is put to test by conducting Viva-voce examination. The head of the department, External examiner and the respective guide of the student evaluate the student Performance. Weightage assigned for the subject is 100 and the distribution is given below:

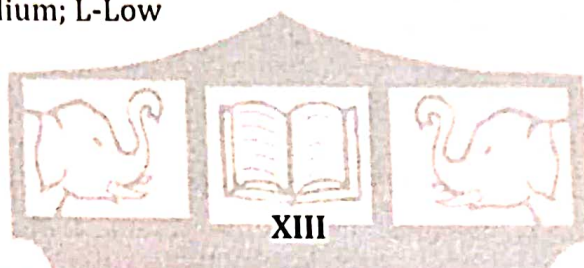
Criteria	Marks
Project Report (Internal Examiner)	80
Viva- Voce (External Examiner)	20
Total	100

Method : Power point Presentations, Group discussions, Experience Discussion, Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	H	M	H
CO2	S	M	S	H	S
CO3	H	H	H	S	H
CO4	S	S	M	M	M

S-Strong; H-High; M-Medium; L-Low



Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: All Teachers	Name: Dr. S. B. Gayathri	Name: Dr. M. Durairaju	Name: Dr. R. Muthukumarap
Signature: 	Signature: 	Signature: 	Signature:

Dr. M. DURAIRAJU, M.Sc., M.Phil., B.Ed., PGDEC, Ph.D.

Associate Professor / Co-ordinator:

Curriculum Development Cell (CDC)

NGM College (Autonomous)

Pollachi - 642 001.

Dr. R. MUTHUKUMARAN

Controller of Examinations

NGM College (Autonomous)

POLLACHI - 642 001.

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
III	19 UPA 514	Core XIV : Cost Accounting	6	3	25	75	100	4
	19 UPA 515	Core XV : Executive Communication	6	3	25	75	100	4
	19 UPA 515 5E2	Major ELECTIVE I: Banking Theory Law and Practice / Principles of Insurance	6	3	25	75	100	5
	19 UPA 516	Core XVI : Commerce Practical	5	3	25	75	100	3
	19 UPA 515 5E3/E4	Major ELECTIVE II : Operations Research / Investment Management	5	3	25	75	100	5
IV	19 HEC 505	Human Excellence : National Values – yoga Practice V	1	2	25	25	50	1
	19 UPA5S1/ 19 UPA5S2	Skill Based Major Elective : Business Ethics/ Brand Management	1	2	-	50	50	2
	19GKL 501	Skill Based Subjects : General Knowledge and General Awareness*	*SS	2	-	50	50	2
Total			30		160	500	650	26
Semester – VI								
III	19 UPA 617	Core XVII : Management Accounting	6	3	25	75	100	4
	19 UPA 618	Core XVIII : Strategic Management	5	3	25	75	100	3
	19 UPA 619	Core XIX : Information Technology & E-Security	5	3	25	75	100	3
	19 UPA 620	Core XX : Auditing and Assurance	6	3	25	75	100	4
	19 UPA 621	Core XXI : Human Resource Management	4	3	25	75	100	3
	19 UPA 6E5 6E5/E6	Major ELECTIVE III: Practical Auditing** / Case Analysis	2	3	20	80	100	5
IV	19HEC 606	Human Excellence : Global Values and Yoga Practice VI	1	2	25	25	50	1
	19 UPA6S3/ 19 UPA6S4	Skill Based Major Elective :Entrepreneurial Development Programme/Supply Chain Management	1	2	-	50	50	2
Total			30		170	530	700	25
Grand Total			180		975	2925	3900	140

S B Dey

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	19 UPA 6E5	Title	Batch	2019-2022
Hrs/Week	2	Major Elective III: Practical Auditing	Semester	VI
			Credits	5

Course Objective

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

Course Outcomes (CO)

K1	CO1	To examination of financial statements
K2	CO2	To prepare financial statements in manually/digitally
K3	CO3	Demonstrate an understanding of the taxation of the individual income
K4	CO4	Understand the audit process from the planning stage till the completion of audit

Syllabus

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Criteria	Marks
Project Report (Internal Examiner)	80
Viva- Voce (External Examiner)	20
Total	100

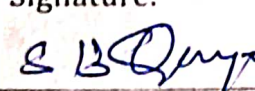
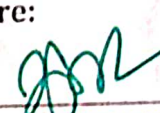
Method : Power point Presentations, Group discussions, Experience Discussion, Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	H	M	H
CO2	S	M	S	H	S
CO3	H	H	H	S	H
CO4	S	S	M	M	M

S-Strong; H-High; M-Medium; L-Low

XIII

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: All Teachers Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Dr. M. Durairaju Signature: 	Name: Dr. R. Muthukumar Signature: 

B. Sivakumar

Dr. M. DURAIRAJU, M.Sc., M.Phil., B.Ed., PGDGC, Ph.D.
Associate Professor / Co-ordinator,
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R. MUTHUKUMARAN
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
III	20 UPA 514	Core XIV : Cost Accounting	6	3	30	70	100	4
	20 UPA 515	Core XV : Executive Communication	6	3	30	70	100	4
	20 UPA 5E1/E2	Major ELECTIVE I: Banking Theory Law and Practice / Principles of Insurance	6	3	30	70	100	5
	20UPA 516	Core XVI : Financial Services	5	3	30	70	100	3
	20 UPA 5E3/E4	Major ELECTIVE II : Operations Research / Investment Management	5	3	30	70	100	5
IV	20HEC 505	Human Excellence : National Values – yoga Practice V	1	2	25	25	50	1
	20 UPA5S1/ 20 UPA5S2	Skill Based Major Elective : Business Ethics/ Brand Management	1	2	-	50	50	2
	20GKL 501	Skill Based Subjects : General Knowledge and General Awareness*	*SS	2	-	50	50	2
Total			30		175	475	650	26
Semester – VI								
	20UPA 617	Core XVII : Management Accounting	6	3	30	70	100	4
	20UPA 618	Core XVIII : Strategic Management	5	3	30	70	100	3
	20UPA 619	Core XIX : Information Technology & E-Security	5	3	30	70	100	3
	20UPA 620	Core XX : Auditing and Assurance	6	3	30	70	100	4
	20UPA 621	Core XXI : Human Resource Management	4	3	30	70	100	3
	20UPA 6E5/E6	Major ELECTIVE III: Practical Auditing** / Case Analysis	2	3	20	80	100	5
V	20HEC 606	Human Excellence : Global Values and Yoga Practice VI	1	2	25	25	50	1
	20 UPA6S3/ 20 UPA6S4	Skill Based Major Elective :Entrepreneurial Development Programme/Supply Chain Management	1	2	-	50	50	2
Total			30		195	505	700	25
Grand Total			180		1120	2780	3900	140

Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	20UPA 6E5	Title	Batch	2020-2023
Hrs/Week	2	Major Elective III: Practical Auditing	Semester	VI
			Credits	5

Course Objective

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

Course Outcomes (CO)

K1	CO1	To examination of financial statements
K2	CO2	To prepare financial statements in manually/digitally
K3	CO3	Demonstrate an understanding of the taxation of the individual income
K4	CO4	Understand the audit process from the planning stage till the completion of audit

Syllabus

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Criteria	Marks
Project Report (Internal Examiner)	80
Viva- Voce (External Examiner)	20
Total	100

Method : Power point Presentations, Group discussions, Experience Discussion, Activity

Mapping

20UPA 6E3

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	H	H	H	M	H
C02	H	M	H	H	H
C03	H	H	H	H	H
C04	H	H	M	M	M

H-High; M-Medium; L-Low

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: All Teachers Signature: <i>S. B. Gayathri</i> <i>Gayathri</i> <i>Ramkumar</i> <i>J. Madhavan</i>	Name: Dr. S. B. Gayathri Signature: <i>S. B. Gayathri</i>	Name: Mr. K. Srinivasan Signature: <i>K. Srinivasan</i> K. SRINIVASAN, M.C.A., Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.	Name: Dr. R. Muthukumaran Signature: <i>R. Muthukumaran</i> Dr. R. MUTHUKUMARAN Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001

