

NGM COLLEGE POLLACHI

(Autonomous) Pollachi – 642 001

Re-Accredited by NAAC

& an ISO 9001: 2015 Certified Institution



DEPARTMENT OF COMMERCE - PROFESSIONAL ACCOUNTING

SYLLABUS

2020-2023 BATCH

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

SCHEME OF EXAMINATIONS

(Students admitted batch 2020-2023)

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – I								
I	20UTL101/ 20UHN101	Tamil / Hindi Paper – I	6	3	30	70	100	3
II	20UEN 101	English for Enrichment – I	5	3	30	70	100	3
III	20 UPA 101	CORE I : Financial Accounting	6	3	30	70	100	4
	20 UPA 102	CORE II : General Economics	5	3	30	70	100	3
	20 UPA 1A1	ALLIED I : Quantitative Aptitude - I	6	3	30	70	100	4
IV	20 UHR101	Human Rights in India	1	2	-	50	50	2
	20 HEC 101	Human Excellence : Personal Values and Sky Practice I	1	2	25	25	50	1
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		175	425	600	20
Semester – II								
I	20UTL202/ 20UHN202	Tamil / Hindi Paper – II	6	3	30	70	100	3
II	20UEN 202	English for Enrichment – II	5	3	30	70	100	3
III	20UPA 203	CORE III : Higher Financial Accounting	6	3	30	70	100	4
	20UPA 204	CORE IV : Commercial Law	5	3	30	70	100	4
	20UPA 2A2	ALLIED II : Quantitative Aptitude -II	5	3	30	70	100	4
IV	20 EVS 201	Environmental Studies	2	2	-	50	50	2
	20 HEC202	Human Excellence : Personal Values and Sky Practice II	1	2	25	25	50	1
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		175	425	600	21

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – III								
III	20UPA 305	CORE V : Corporate Accounting	6	3	30	70	100	4
	20UPA 306	CORE VI: Income Tax	5	3	30	70	100	4
	20UPA 307	CORE VII: Company Law and Secretarial Practice	4	3	30	70	100	3
	20UPA 308	CORE VIII : Modern Marketing	4	3	30	70	100	4
	20UPA 309	CORE IX : Business Management	4	3	30	70	100	3
	20UPA 3A3	ALLIED III : Computer Applications – I; Programming Lab in MS Office	5*	3	40	60	100	4
IV	20 HEC 303	Human Excellence : Professional Values and Yoga Practice III	1	2	25	25	50	1
	20UPA 3N1 / 20 UPA 3N2	Skill Based Non-Major Elective : Accounting and Auditing /Company Law	1	2	-	50	50	2
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		215	485	700	25
Semester – IV								
III	20UPA 410	CORE X : Higher Corporate Accounting	6	3	30	70	100	4
	20UPA 411	CORE XI : : Industrial Law	5	3	30	70	100	4
	20UPA 412	CORE XII : Financial Management	6	3	30	70	100	3
	20UPA 413	CORE XIII: Indirect Taxation	6	3	30	70	100	4
	20UPA 4A4	ALLIED IV : Computer Applications – II Programming Lab in Tally	5*	3	40	60	100	4
IV	20 HEC 404	Human Excellence : Social Values and yoga Practice IV	1	2	25	25	50	1
	20 UPA4N3 / 20 UPA4N4	Skill Based Non-Major Elective : Taxation / Contract Act	1	2	-	50	50	2
V	20UNC401/ 20UNS402/ 20USG403	Extension Activities : NCC / NSS / Sports & Games	-	-	-	50	50	1
Total			30		185	465	650	23

Note: * 4 hours Lab and 1 hour theory

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								
III	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
IV	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

Note * self study paper

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

Bloom's Taxonomy Based Assessment Pattern

K1-Remember ; **K2**- Understanding ; **K3**- Apply ; **K4**-Analyze ; **K5**- Evaluate

1. Part I,II & III--Theory: 75 Marks

(i) Marks distribution: TEST- I & II and ESE:

Knowledge Level	Section	Marks	Description	Total
K1 (Q1-5)(Q6-10)	A(Answer all)	10x1=10	MCQ/Define	75
K2 (Q11-15)	B (Either or pattern)	5x5=25	Short Answers	
K3& K4 (Q16-21)	C(Answer 4 out of 6)	4x10=40	Descriptive/ Detailed	

***16th Question Compulsory**

2. Part IV - Theory: 50 Marks

Knowledge Level	Section	Marks	Description	Total
K1	A(Answer all)	10x1=10	MCQ/Define	50
K2, K3 & K4	B (Answer 5 out of 8)	5 x 8=40	Descriptive/ Detailed	

3. Practical Examinations:

Knowledge Level	Section	Marks	Description
K3	Practicals & Record work	60	100
K4		40	
K5			

4. Project

Knowledge Level	Section	Marks	Description
K2	Record work and Vivo - voce	80	100
K3		20	
K4 & k5			

Components of Continuous Assessment

Components		Calculation	CIA Total
Test 1	70	210/7	30
Test 2	70		
Assignment	20		
Seminar/Tutorial	20		
Knowledge Enhancement	20		
Information Acquisition	10		
Total	210		

Programme Outcomes

P01: To qualify the students as a professional (CA, CMA, ACS)

P02: To provide the students with the necessary facilities in academics, practical exposure in auditing and employment.

Programme Specific Outcomes (PSO)

PSO1	To train and develop students with much needed professional education so that they concentrate on professional courses (CA, CMA, CS)
PSO2	To build the skill and competencies within them to undertake their career.
PSO3	To encompass the diverse knowledge in auditing and corporate laws.
PSO4	To increase the analytical ability and for academic and professional purpose.
PSO5	To complement and reflect on the social needs.