

B.Com (Professional Accounting)

List of Courses having focus on Local, National, Regional and Global Developmental Needs

B.Com (Professional Accounting)						
Programme: B.Com (Professional Accounting)						Academic Year: 2020-2021
Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
20 UPA 101	Financial Accounting		✓			To impart knowledge to the students for the preparation of various accounting statements
20 UPA 102	General Economics		✓			To ensure basic understanding of economic systems, economic behaviour of individuals and organizations.
20 UPA 1A1	Quantitative Aptitude - I		✓			To apply the elementary concepts in Mathematics in solving problems relating to marketing and finance
20UPA 203	Higher Financial Accounting		✓			To familiarize the fundamental concepts and updations in higher financial Accounting.
20UPA 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.

Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
20UPA 2A2	Quantitative Aptitude -II		✓			To educate the concepts in Statistics and application of the same as useful quantitative tools in business decision making.
19UPA 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.
19UPA 306	Income Tax		✓			To facilitate the students to gain adequate knowledge to compute tax of an individual assessee.
19UPA 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.
19UPA 308	Modern Marketing		✓			To expose the students with the knowledge of New Marketing ideas.
19UPA 309	Business Management		✓			To have basic knowledge in the concepts involved in management

Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
19UPA 3A3	Computer Applications – I; Programming Lab in MS Office		✓			To enhance the practical knowledge in Microsoft office tools
19UPA 410	Higher Corporate Accounting		✓			To enable the students to understand accounting concepts applied in corporates and forms of organisations.
19UPA 411	Industrial Law		✓			To provide learning experience of various Laws available for the protection of Industries and labourers.
19UPA 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.
19UPA 413	Indirect Taxation		✓			To impart basic knowledge about major Indirect Taxes and its latest amendments.
19UPA 4A4	Computer Applications – II Programming Lab in Tally		✓			To develop the knowledge in computerized accounting packages.
18 UPA 514	Higher Corporate Accounting		✓			To enable the students to understand accounting concepts applied in corporates and forms of organisations.

Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
18 UPA 515	Auditing and Assurance				✓	To provide an understanding of the principles and practice of Auditing and procedure for investigation.
18UPA516	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.
18UPA517	Marketing Management		✓			To gain knowledge of insurance market in India.
18UPA 518	Operations Research		✓			To create an awareness in the application of mathematical and statistical tools in Business Research.
18UPA5S1	Business Ethics		✓			To understand ethical issue in business
18UPA619	Management Accounting		✓			To enlighten on the different tools and techniques used by the management for decision making.
18UPA620	Strategic Management		✓			To develop an understanding of the general and competitive business environment

Course Code	Course Title	Need				Rationale
		Local	National	Regional	Global	
ISUPA621	Information Technology & 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.
ISUPA622	Cost Accounting		✓			To enlighten on the importance of cost ascertainment, reduction and control
ISUPA 623	Human Resource Management		✓			To study the issues and approaches relating to managing the human resources
ISUPA624	Practical Auditing		✓			To undergo the internship training in the auditor's office to get hands-on training.
ISUPA6S3	Entrepreneurial Development Programme	✓	✓	✓	✓	To Identify the business opportunities and prepare a project

813 Gay
BoS Chairman

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.