DEPARTMENT OF COMMERCE

B.Com Accounting and Finance

CHOICE BASED CREDIT SYSTEM (CBCS)

&

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF)

2023-2026 Batch



Shrimathi Devkunvar Nanalal Bhatt Vaishnav College for Women (Autonomous)



Owned and Managed by Cork Industries Charities Trust Affiliated to University of Madras - Re-Accredited with 'A+' Grade by NAAC Chromepet Chennai-600044

PROGRAMME OUTCOMES (PO)

After completion of the programme, the student will be able to

| PO1 | To acquire clarity of concepts, apply the domain knowledge with utmost confidence and be assertive at any given opportunity. |
|-----|--|
| PO2 | To Possess deeper understanding of life skills to appraise life and draw logical conclusions. |
| PO3 | To design and develop solutions for challenging problems of society. |
| PO4 | To acquire programme - centric thought process facilitating further studies in the respective domain. |
| PO5 | To engage in life-long learning and obtain clarity and preparedness from the dynamic environment of the specialized field |
| PO6 | To self actualise and self regulate ethical and moral values for being a passionate human being |

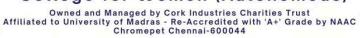
PROGRAMME SPECIFIC OUTCOMES (PSO)

The students at the time of graduation will

| PSO1 | Apply knowledge in the Accounting and Finance subjects with its underlying concepts. |
|------|---|
| PSO2 | Develop Skills for effective planning, Decision making, Problem solving through analytical and critical thinking expertise in the field of Finance. |
| PSO3 | Comply with the global wide Human Resource requirements to assume challenging roles in various avenues of Accounting, Finance, Taxation, Auditing and Management. |



Shrimathi Devkunvar Nanalal Bhatt Vaishnav College for Women (Autonomous)





B.Com Accounting and Finance

CURRICULUM FRAMEWORK 2023 – 2026 Batch

| SEM | PART | COURSE TYPE | COURSE CODE | COURSE TITLE | CREDITS | HOURS | CIA | ESE | TOTAL |
|-----|------|-----------------------|----------------|-----------------------------------|---------|-------|-----|-----|-------|
| | | Foundation | 22ULTFC1001/ | Tamil I/ | _ | 6 | 40 | 60 | 100 |
| | | | 22ULHFC1001/ | Hindi I/ | | | | | |
| | I | Course | 22ULSFC1001/ | Sanskrit I/ | 3 | | | | |
| | | | 21ULFFC1001 | French I | | | | | |
| | II | Foundation Course | 20UGEFC1001 | General English-I | 3 | 6 | 40 | 60 | 100 |
| I | | Core Theory I | 20UAFCT1001 | Financial Accounting | 4 | 6 | 40 | 60 | 100 |
| | III | Core Theory II | 20UAFCT1002 | Principles of Management | 4 | 6 | 40 | 60 | 100 |
| | | Allied Theory - I | 20UAFATI001 | Business Statistics | 5 | 6 | 40 | 60 | 100 |
| | IV | Soft Skill I | 23USSEC1001 | Effective Communication skills | 2 | - | 50 | - | 50 |
| | | Foundation Course | 22ULTFC2002/ | Tamil I/ | 3 | 6 | 40 | 60 | 100 |
| | | | 22ULHFC2002/ | Hindi I/ | | | | | |
| | | | 22ULSFC2002/ | Sanskrit I/ | | | | | |
| | | | 21ULFFC2002 | French I | | | | | |
| | II | Foundation Course | 20UGEFC2002 | General English-11 | 3 | 6 | 40 | 60 | 100 |
| | III | Core Theory III | 23UAFCT2003 | Advanced Financial Accounting | 4 | 6 | 40 | 60 | 100 |
| II | | Core Theory IV | 23UAFCT2004 | Principles of Marketing | 4 | 6 | 40 | 60 | 100 |
| | | Allied Theory - II | 23UAFAT2002 | Operations Research | 5 | 5 | 40 | 60 | 100 |
| | | Soft Skill II | 23UUHVE2003 | Universal Human Values | 2 | - | 50 | 50 | 100 |
| | IV | Value Education | 20UESVE2001 | Environmental Studies | 2 | 1 | 50 | - | 50 |
| | | | 20UYGVE2002 | Yoga and Wellness | 2 | - | 50 | - | 50 |
| | | Core Theory V | 20UAFCT3005 | Corporate Accounting | 4 | 6 | 40 | 60 | 100 |
| III | III | Core Theory VI | 23UAFCT3006 | Business Law | 3 | 6 | 40 | 60 | 100 |



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| | | | | 150 | | | | | |
|----|-----|---------------------------------|-----------------------------|---|---|---|----|----|-----|
| | | Core Theory VI1 | 23UAFCT3007 | Practical Auditing | 3 | 6 | 40 | 60 | 100 |
| | | Core Theory VI1I coursera | 24UAFCT3008 | Financial Technology and Services | 3 | 6 | 40 | 60 | 100 |
| | | Allied Theory - III | 20UAFAT3003 | Business Economics | 5 | 5 | 40 | 60 | 100 |
| | IV | Non-Major Elective | 20UAFNE3001 | Fundamentals of Digital Marketing | 2 | 1 | 50 | - | 50 |
| | III | Core Theory IX | 20UAFCT4009 | Advanced Corporate Accounting | 4 | 6 | 40 | 60 | 100 |
| | | Core Theory X | 20UAFCT4010 | Company Law | 3 | 6 | 40 | 60 | 100 |
| | | Core Theory XI coursera | 24UAFCT4011 | Financial Reporting | 3 | 6 | 40 | 60 | 100 |
| | | Core Theory XII | 24UAFCT4012 | Entrepreneurial Development | 3 | 6 | 40 | 60 | 100 |
| IV | | Allied Theory - IV | 20UAFAT4004 | Research Methodology | 5 | 5 | 40 | 60 | 100 |
| | IV | Non-Major Elective-II | 20UAFNE4002 | Fundamentals of Digital Marketing | 2 | 1 | 50 | - | 50 |
| | | Students Progression body | 23USP_4_1 | Students Progression Activities | 2 | - | - | - | - |
| | | Life Skill- 3 | 23ULSLM4003 | Leadership & Management Skills | 2 | 1 | 50 | - | 50 |
| | III | Core Theory XIII | 20UAFCT5013 | Human Resources Management | 3 | 6 | 40 | 60 | 100 |
| | | Core Theory XIV | 20UAFCT5014 | Cost Accounting | 4 | 6 | 40 | 60 | 100 |
| | | Core Theory XV | 20UAFCT5015 | Income Tax Law & Practice - I | 4 | 6 | 40 | 60 | 100 |
| | | Core Theory XVI | 20UAFCT5016 | Financial Management | 4 | 6 | 40 | 60 | 100 |
| V | | Elective I Lab/ Coursera | 24UAFEP5A01/ 24UAFET5B01 | Computer Applications in Business I / Digital Marketing and E- Commerce | 5 | 6 | 40 | 60 | 100 |
| | | Core- Internship | 23UAFIP5001 | Internship | 3 | - | 40 | 60 | 100 |
| | IV | Skill Enhancement course | 23USSSE5CR3 | Coursera/ Classroom | 3 | - | 50 | - | 100 |
| | | Life Skill-4 | 23ULSPF5004 | Professional Skills | 2 | - | 50 | - | 50 |



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| | IV | Ability Enhancement course | 23UAE5001 | Practical Accounting VIVAC | 2 | ı | 50 | - | 50 |
|----|-----|--------------------------------------|-----------------------------|--|-----|-----|----|----|-----|
| | | Core Theory XVII | 20UAFCT6017 | Management Accounting | 4 | 6 | 40 | 60 | 100 |
| VI | III | Core Theory XVIII | 20UAFCT6018 | Advanced Cost Accounting | 4 | 6 | 40 | 60 | 100 |
| | | Core Theory XIX | 20UAFCT6019 | Income Tax Law & Practice -II | 4 | 6 | 40 | 60 | 100 |
| | | Elective II Lab/ Coursera | 24UAFEP6A02/ 24UAFET6B02 | Computer applications in Business –II/ Corporate Finance | 5 | 6 | 40 | 60 | 100 |
| | IV | Elective III Project/ Coursera | 24UAFPR6A03/ 24UAFET6B03 | Project / Personal Finance | 5 | 6 | 40 | 60 | 100 |
| | | Skill Based Elective | 20USSSB6AV4 | Skill based Elective_ Arthavidhya (NSDC Certificate) | 3 | ı | 50 | - | 50 |
| | | Ability Enhancement | 23UAECS6002 | Essentials of Computing Skill | 2 | 1 | 50 | - | 50 |
| | | Skill Development | 23UAD6001 | Add on Courses | 2 | - | - | - | - |
| | V | Extra Curricular Activity | XSP | Sports | 1 | - | - | - | - |
| | | | | TOTAL | 150 | 180 | | | |