#### **DEPARTMENT OF COMMERCE**

**B.Com (Professional Accounting)** 

**CHOICE BASED CREDIT SYSTEM (CBCS)** 

&

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF)



### 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

### **B.Com (Professional Accounting)**

#### 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 a 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 a 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 actualize and self regulate the specialized field ethical and moral values for being a compassionate human being.

#### PROGRAMME SPECIFIC OUTCOMES (PSO)

The students at the time of graduation will

PSO1	Apply their knowledge to analyze and prepare financial data, make informed business decisions within relevant laws and regulations.
PSO2	Analyze the complex financial problems and develop practical solutions for preparing tax returns for both individuals and businesses.
PSO3	To Pursue further studies in professional courses such as Chartered Accountant (CA final), Cost and Management Accountant (CMA final), and build their careers as business professionals.



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#### **Curriculum 2023-2026**

SEM	PAR T	COURSE TYPE	COURSE CODE	COURSE TITLE	CRE DITS	HOURS		CIA	ESE	тот
						ТН	PR	2-11-2		AL
	I	Foundation Course	22ULTFC1001/ 22ULHFC1001/ 22ULSFC1001/ 21ULFFC1001	Tamil 1/ Hindi 1/ Sanskrit 1/ French 1	3	6		40	60	100
I-YEAR I SEMEST	II	Foundation Course	20UGEFC1001	General English-I	3	6		40	60	100
ER		Core Theory-I	23UPACT1001	Financial Accounting-I	4	6		40	60	100
	III	Core Theory-II	22UPACT1002	Business Law	4	6		40	60	100
		Allied Theory-I	21UPAAT1001	Business Mathematics	5	6		40	60	100
	IV	SOFT SKILL	23USSEC1001	Effective Communicatio n Skills	2			50	-	50
	I	Foundation Course	22ULTFC2002/ 22ULHFC2002/ 22ULSFC2002/ 21ULFFC2002/	Tamil II/ Hindi II/ Sanskrit II / French II/	3	6		40	60	100
	II	Foundation Course	20UGEFC2002	General English-II	3	6		40	60	100
I YEAR II SEMEST		Core Theory III	21UPACT2003	Advanced Financial Accounting	4	6		40	60	100
ER	Ш	Core Theory IV	21UPACT2004	Business Economics	4	6		40	60	100
		Allied Paper-II	23UPAAT2002	Business Statistics & Operations Research	5	6		40	60	100



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		Life Skill -	23UUHVE2003	Universal Human Values	2			50	-	50
	IV	Value Education	20UESVE2001	Environment al Studies	2			50	-	50
			20UYGVE2002	Yoga and Wellness	2			50	-	50
		Core Paper V	21UPACT30 05	Corporate Accounting	4	6		40	60	100
II YEAR III		Core Paper VI	21UPACT30 06	Income Tax Law & Practice-I	4	6		40	60	100
SEMEST ER	ш	Core Paper VII	21UPACT3 007	Company Law	4	6		40	60	100
		Core Paper VIII	24UPACT3 008	Principles of Management	3	6		40	60	100
		Allied Practical I	23UPAAP3 001	Spreadsheet for Business	5		5	40	60	100
	IV	Non-Major Elective -I	20UPANE3 001	Supply Chain Management	2			50	-	50
		Core Paper IX	21UPACT4 009	Advanced Corporate Accounting	4	6		40	60	100
II YEAR IV SEMEST	ııı	Core Paper X	21UPACT4 010	Income Tax Law & Practice-II	4	6		40	60	100
ER		Core Paper XI	21UPACT4 011	Capital Markets	3	6		40	60	100
		Core Paper XII	24UPACT4 012	Auditing and Ethics	3	6		40	60	100
		Allied Practical II	23UPAAP4 002	Computerised Accounting-Ta lly	5		5	40	60	100
	IV	Non-Major Elective -II	20UPANE4 002	Supply Chain Management	2			50	-	50
		Student Progression Bodies		Students Progression Activities						
		Life Skill-3	23ULSLM4 003	Leadership & Management Skills	2			50	-	50
NOTE:		Bridge Course	23UAEQT1 001	Quantitative Aptitude	Criteria: Only students who have completed quants are eligible to take up ESE.					iants are