



**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



## **DEPARTMENT OF COMMERCE**

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

#### **CHOICE BASED CREDIT SYSTEM (CBCS)**

**&**

#### **LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF)**

**2022-2025 Batch**



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### B.Com (Professional Accounting)

#### PROGRAMME OUTCOMES (PO)

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

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

<b>PSO1</b>	Apply their knowledge to analyze and prepare financial data, make informed business decisions within relevant laws and regulations.
<b>PSO2</b>	Analyze the complex financial problems and develop practical solutions for preparing tax returns for both individuals and businesses.
<b>PSO3</b>	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 2022-2025

SEM	PART	COURSE COMPONENT	COURSE CODE	TITLE OF THE PAPER	CREDITS	HOURS		CIA	ESE	TOTAL
						TH	PR			
<b>I-YEAR I SEMESTER</b>	<b>I</b>	Foundation Course	22ULTFC1001/ 22ULHFC1001/ 22ULSFC1001/ 21ULFFC1001	Tamil I/ Hindi I/ Sanskrit I/ French I	3	6		40	60	100
	<b>II</b>	Foundation Course	20UGEFC1001	General English-I	3	6		40	60	100
	<b>III</b>	Core Theory-I	21UPACT1001	Financial Accounting-I	4	6		40	60	100
		Core Theory-II	21UPACT1002	Business Law	4	6		40	60	100
		Allied Theory-I	21UPAAT1001	Business Mathematics	5	6		40	60	100
	<b>IV</b>	SOFT SKILL	20USSLC1001	Essential of Language and Communication Skills	3			50	-	50
	<b>I</b>	Foundation Course	22ULTFC2002/ 22ULHFC2002/ 22ULSFC2002/ 21ULFFC2002/	Tamil II/ Hindi II/ Sanskrit II / French II/	3	6		40	60	100
	<b>II</b>	Foundation Course	20UGEFC2002	General English-II	3	6		40	60	100



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<b>I YEAR  II SEMESTER</b>	<b>III</b>	Core Theory III	21UPACT2003	Advanced Financial Accounting	4	6		40	60	100
		Core Theory IV	21UPACT2004	Business Economics	4	6		40	60	100
		Allied Theory-II	21UPAAT2002	Business Statistics	5	6		40	60	100
	<b>IV</b>	SOFT SKILL	20USSSP2002	Essential of Spoken and Presentation Skills	3	-		50	-	50
		Value Education	20UESVE2001	Environmental Studies	2			50	-	50
			20UYGVE2002	Yoga and Wellness	2			50	-	50
<b>II YEAR III SEMESTER</b>	<b>III</b>	Core Paper V	21UPACT3005	Corporate Accounting	4	6		40	60	100
		Core Paper VI	21UPACT3006	Income Tax Law & Practice-I	4	6		40	60	100
		Core Paper VII	21UPACT3007	Company Law	4	6		40	60	100
		Core Paper VIII	21UPACT3008	Principles of Management	3	6		40	60	100
		Allied Practical I	21UPAAP3001	Computer Application in Business I	5		5	40	60	100
	<b>IV</b>	Non-Major Elective -I	20UPANE3001	Supply Chain Management	2	-		50	-	50
<b>II YEAR IV SEMESTER</b>	<b>III</b>	Core Paper IX	21UPACT4009	Advanced Corporate Accounting	4	6		40	60	100
		Core Paper X	21UPACT4010	Income Tax Law & Practice-II	4	6		40	60	100
		Core Paper XI	21UPACT4011	Capital Market	3	6		40	60	100
		Core Paper XII	21UPACT4012	Practical Auditing	3	6		40	60	100
		Allied Practical II	21UPAAP4002	Computer Application in Business -II	5		5	40	60	100
	<b>IV</b>	Non-Major Elective -II	20UPANE4002	Supply Chain Management	2	-		50	-	50



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III YEAR  V SEMESTER	III	Core Paper XIII	21UPACT5013	Financial Management	4	6		40	60	100
		Core Paper XIV	21UPACT5014	Cost Accounting	4	6		40	60	100
		Core Paper XV	21UPACT5015	Indirect Taxation	4	6		40	60	100
		Core - Internship	23UPAIP5001	Internship	4	6		40	60	100
		Elective Paper-I COURSERA	24UPAET5A01/ 24UPAET5B01	Investment Banking/Investment Banking and Financial Data Analysis	5	6		40	60	100
III YEAR VI SEMESTER	IV	Skill Enhancement Course	23USSSE5C R3	COURSERA	3			50		100
	III	Core Paper XVI	23UPACT6016	Management Accounting	4	6		40	60	100
		Core Paper XVII	23UPACT6017	Operations Research	4	6		40	60	100
		Core Paper XVIII	23UPACT6018	Business Ethics and Values	3	6		40	60	100
		Elective Paper II Classroom	23UPAET6A02	Operations Management & Strategic Management	5	6		40	60	100
		Elective Paper III COURSERA	24UPAET6A03/ 24UPAET6B03	Startup Entrepreneurship/ Social Entrepreneurship	5	6		40	60	100
	IV	Computing Skills IV	20USSSB6A V4	Skill Based -Arthavidya	3			50		100
	V	Extra Curricular Activity	XSP	Sports	1	-		-	-	-
Total Credits					140					

**\*Coursera– LMS course offered from Coursera Course**



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### **Core Electives**

<u>List of Courses Offered in V Semester</u>	<u>List of Courses Offered in VI semester</u>
<ol style="list-style-type: none"><li>1. Investment management</li><li>2. Investment Banking and Financial Data Analysis</li></ol>	<ol style="list-style-type: none"><li>3. Operations Management &amp; Strategic Management</li><li>4. Social entrepreneurship</li><li>5. Startup entrepreneurship</li></ol>