

KONGUNADU ARTS AND SCIENCE COLLEGE
(Autonomous)
Coimbatore – 641 029



DEPARTMENT OF COMMERCE WITH PROFESSIONAL ACCOUNTING

Curriculum and Scheme of Examinations (CBCS)

(2023 – 2024 onwards)

23UPA101

Programme Code : 15		B.Com PA		
Course Code : 23UPA101		Title : C.P. 1 Principles of Accountancy		
Batch 2023-2024	Semester I	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To enable the students to learn the principles and concepts of accountancy.
2. To develop basic accounting skills and knowledge
3. To know the application of accounting methods

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts and conventions of accounting
	CO2	Know the various accounting adjustments
	CO3	Apply the accounting skills for balancing the accounts
	CO 4	Consider the relevant accounting standards
	CO 5	Determine the accounting balances

Programme Code : 15		B.Com PA		
Course Code : 23UPA102		C.P. 2 Business Economics		
Batch 2023-2024	Semester I	Hours / Week 04	Total Hours 60	Credits 3

Course Objectives

1. To know the basic concepts of economics
2. To understand the assumptions and laws in economics.
3. To understand the various structures of market and the concept of national income.

Course Outcomes (Cos)

K1 to K5	CO1	Know the nature and scope of economics
	CO2	Understand various market structures and the methods of price discrimination
	CO3	Apply assumptions and laws of utility, demand, supply and production
	CO 4	Analyze the suitable methods, strategies and models of economics for achieving the business objectives.
	CO 5	Evaluate the economic theories in real time situations

23UPA2CL

Programme Code : 15		B.Com PA		
Course Code : 23UPA2CL		C.Pr. 1 Computer Applications		
Batch 2023-2024	Semester I&II	Hours / Week 06	Total Hours 90	Credits 2

Course Objectives

1. To understand the computer applications in business
2. To solve a range of problem using computers in accounting practices
3. To get practical knowledge on tally accounting.

Course Outcomes (Cos)

K 1 to K 5	CO1	Remember the methods to construct business and academic documents using computer applications
	CO2	Create spread sheets with formulas, graphs and forms
	CO3	Develop report presentations and accounting applications using computers
	CO 4	Analyze the usage of each menu and its practical application
	CO 5	Evaluate the significance of computer application in business

Programme Code : 15		B.Com PA		
Course Code : 23UPA203		C.P. 3 Financial Accounting		
Batch 2023-2024	Semester II	Hours / Week 04	Total Hours 60	Credits 2

Course Objectives

1. To throw light on the practical application of accounting
2. To understand the accounting of incomplete records
3. To learn various accounting treatments

Course Outcomes (COs)

K1 to K5	CO1	Remember the procedures for preparation of various accounts
	CO2	Understand the computation procedures and formats of various accounts
	CO3	Apply appropriate judgment derived from the knowledge of accounting and accounting standards
	CO 4	Analyze the effects of different accounting methods on the financial standards
	CO 5	Determine the accounting balances

Programme Code : 15		B.Com PA		
Course Code : 23UPA204		C.P. 4 Banking Theory, Law & Practice		
Batch 2023-2024	Semester II	Hours / Week 02	Total Hours 30	Credits 2

Course Objectives

1. To facilitate the students to gain knowledge of banking system in India
2. To familiarize the students about the functions of banks
3. To know the features and types of negotiable instruments

Course Outcomes (Cos)

K 1 to K 5	CO1	Remember the functions of banks in India
	CO2	Understand the banking system and economic development in India and modern trends in banking
	CO3	Apply the appropriate procedures to open various types of accounts and handle negotiable instruments
	CO 4	Analyze the rights and duties of bankers and the need for understanding the changing requirements of customers
	CO 5	Evaluate the recent trends in banking

Programme Code : 15		B.Com PA		
Course Code : 23UPA305		C.P. 5 Higher Financial Accounting		
Batch 2023-2024	Semester III	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To obtain thorough knowledge on the practices prevailing in partnership
2. To know the accounting adjustments in the partnership accounts
3. To learn the various procedures in the preparation of accounting statements

Course Outcomes (COs)

K1 to K5	CO1	Remember the objectives and scope of partnership accounts
	CO2	Understand the accounting adjustment in the preparation of accounting statements
	CO3	Apply legal rules in various stages of partnership accounting.
	CO 4	Consider the computation of relevant ratios and methods of preparation of partnership accounting statements
	CO 5	Determine and extract the accounting balances

Programme Code : 15		B.Com PA		
Course Code : 23UPA306		C.P. 6 Mercantile Law		
Batch 2023-2024	Semester III	Hours / Week 03	Total Hours 45	Credits 3

Course Objectives

1. To facilitate the students to learn basic regulations of business contracts
2. To widen knowledge on essentials and conditions for making business contracts
3. To understand and apply legal rules to various business contracts

Course Outcomes (Cos)

K1 to K5	CO1	Remember the objectives and features of contract act
	CO2	Understand the essential elements and types of contract.
	CO3	Apply legal rules appropriately while forming and running the business units
	CO 4	Analyze the responsibilities and duties of business parties before making the contract.
	CO 5	Appraise the scope of law in modern business

Programme Code : 15		B.Com PA		
Course Code : 23UPA3A3		Allied paper:3 Introduction to Information Technology		
Batch 2023- 2024	Semester III	Hours / Week 06	Total Hours 90	Credit s 5

Course Objectives

1. To give basic knowledge on computer systems
2. To make the students to understand computer applications in business
3. To understand data storage and retrieval systems in computer

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind various components of computers and role of computer based information system in the present era.
	CO2	Understand importance of computers in business, types of data processing and operating systems.
	CO3	Employ the decision making skills in business using readily available software and information systems.
	CO 4	Analyze the major role of computers in business and impart latest techniques of information technology.

Programme Code : 15		B.Com PA		
Course Code : 23UPA407		C.P. 7 Corporate Accounting		
Batch 2023-2024	Semester IV	Hours / Week 04	Total Hours 60	Credits 4
	CO 5	Evaluate the role of information technology in modern business		

Course Objectives

1. To acquire knowledge and understanding of the concepts and principles of corporate accounting.
2. To have knowledge on the practices of company accounts in accordance with statutory requirements.
3. To know the various provisions and application of relevant accounting standards

Course Outcomes (Cos)

K 1 to K 5	CO1	Remember the procedures for the issue of shares and debentures
	CO2	Understand the accounting practices in corporate
	CO3	Apply relevant accounting standards
	CO 4	Analyze the accounting and legal requirements in forming, reconstructing and liquidating the companies
	CO 5	Determine the accounting balances

Programme Code : 15		B.Com PA		
Course Code : 23UPA408		C.P. 8 Cost Accounting		
Batch 2023-2024	Semester IV	Hours / Week 03	Total Hours 45	Credits 3

Course Objectives

1. To Keep in mind the concepts, methods and Principles of cost accounting
2. To exercise effective control of material, labour and overheads.
3. To understand the computation of costs under various costing systems

Course Outcomes (COs)

	CO1	Remember elements of cost and the features of various costing systems
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K 1 to K 5	CO2	Understand principles of costing systems
	CO3	Apply cost accounting methods to evaluate business performance.
	CO 4	Analyze the methods of computation of cost and profit and facilitate for price determination

Programme Code : 15		B.Com PA		
Course Code : 23UPA4A4		Allied paper:4 Industrial Law		
Batch 2023-2024	Semester IV	Hours / Week 06	Total Hours 90	Credits 5

	CO 5	Determine and extract the accounting balances
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Course Objectives

1. To enable the students to understand various industrial laws
2. To widen knowledge on legal formalities to start and administer a factory
3. To apply appropriate procedures in providing compensation and bonus to employees

Course Outcomes (COs)

K 1 to K 5	CO1	Remember the nature and objectives of various industrial laws
	CO2	Understand the role of inspectors and occupiers
	CO3	Apply legal provisions in administering the factories
	CO 4	Analyze the legal responsibilities and duties of business parties to run the industrial establishments.
	CO 5	Evaluate the scope of industrial laws

Programme Code : 15		B.Com PA		
Course Code : 23UPA509		C.P.9 Higher Corporate Accounting		
Batch 2023-2024	Semester V	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception to their liquidation
2. To develop corporate accounting skills and knowledge
3. To know the application of accounting methods in corporate

Course Outcomes (Cos)

	CO1	Acquire the conceptual knowledge on the fundamentals of corporate accounting
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K1 to K5	CO2	Understand the accounting procedures used to measure business performance
	CO3	Apply a comprehensive knowledge about the latest provisions of the Companies Act while preparing the accounting statements
	CO 4	Acquiring the knowledge of inflation accounting
	CO 5	Determine and extract the accounting balances

Programme Code : 15		B.Com PA		
Course Code : 23UPA510		C.P. 10 Financial Management		
Batch 2023-2024	Semester V	Hours / Week 06	Total Hours 90	Credits 5

Course Objectives

1. To ensure regular and adequate supply of funds to the concern
2. To learn the concepts and theories of financial management
3. To evaluate the financial decisions and its implications for the shareholders and the company.

Course Outcomes (COs)

K 1 to K 5	CO1	Remember the concept, goals and functions of financial management
	CO2	Understand the role of financial managers in procurement and use of finance
	CO3	Apply various tools and techniques of financial management
	CO 4	Analyze the ways and means for the procurement of funds and its proper application in business thereby facilitating to achieve the financial goals of the firms.
	CO 5	Appraise the role of modern financial managers

Programme Code : 15		B.Com PA		
Course Code : 23UPA511		C.P. 11 Direct Tax		
Batch 2023-2024	Semester V	Hours / Week 06	Total Hours 90	Credits 5

Course Objectives

1. To acquaint the students with basic principles underlying the provisions of direct tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
2. To give an understanding of the relevant provisions of direct tax code.
3. To equip the students with skills and techniques for taking tax sensitive decisions.

Course Outcomes (Cos)

K1 to K5	CO1	Remember the concepts and canons of taxation
	CO2	Understand different types of incomes along with their taxability and deductibility.
	CO3	Apply the income tax rules for the relevant assessment year
	CO 4	Analyze various deductions to reduce the taxable income.
	CO 5	Evaluate the provisions of income tax in real life situations

Programme Code : 15		B.Com PA		
Course Code : 23UPA512		C.P. 12 Principles of Marketing		
Batch 2023-2024	Semester V	Hours / Week 05	Total Hours 75	Credits 4

Course Objectives

1. To enable the students to know scope and opportunities in marketing in the current scenario.
2. To enhance knowledge on modern marketing concepts and functions
3. To know the need for studying consumer behaviour

Course Outcomes (Cos):

K1 to K5	CO1	Remember the basic concept of marketing and its functions
	CO2	Understand the factors influencing consumer behaviour
	CO3	Apply relevant marketing strategies for the successful marketing
	CO 4	Analyze the changing paradigms of marketing in the modern era
	CO 5	Evaluate the challenges in modern marketing

Programme Code : 15		B.Com PA		
Course Code : 23UPA613		C.P. 13 Management Accounting		
Batch 2023-2024	Semester VI	Hours / Week 08	Total Hours 120	Credits 05

Course Objectives

1. To obtain knowledge on managerial decision making
2. To analyze and interpret the financial statements
3. To learn the preparation of various financial statements

Course Outcomes (Cos)

K1 To K5	CO1	Remember the need for the preparation of financial statements
	CO2	Understand the tools and techniques management accounting
	CO3	Apply financial and non-financial information in decision making.
	CO 4	Analyze the complex ideas and tolerate ambiguity in managerial problem solving.
	CO 5	Determine the roles and responsibilities of modern management accountants.

Programme Code : 15		B.Com PA		
Course Code : 23UPA614		C.P. 14 Principles of Auditing		
Batch 2023-2024	Semester VI	Hours / Week 07	Total Hours 105	Credits 4

Course Objectives

1. To impart the fundamental concepts of auditing.
2. To understand the features and procedures of conducting various audits
3. To know the role of computers in auditing

Course Outcomes (COs)

K1 to K5	CO1	Remember the concept, nature and scope of auditing
	CO2	Understand the methods of valuation of assets and liabilities
	CO3	Apply the necessary procedures in conducting the audit
	CO 4	Consider internal control systems
	CO 5	Determine the duties and responsibilities of auditors in the digital era

Programme Code : 15		B.Com PA		
Course Code : 23UPA615		C.P. 15 Indirect Tax		
Batch 2023-2024	Semester VI	Hours / Week 08	Total Hours 120	Credits 5

Course Objectives

1. To learn the procedures and practices of Indirect tax
2. To know the fundamental ideologies on GST
3. To learn the formalities of levy and collection of GST

Course Outcomes (Cos)

K1 to K5	CO1	Remember the concept, features and basics of indirect tax
	CO2	Understand the GST framework
	CO3	Apply various provisions of GST Act
	CO 4	Analyze the structure of GST and the process of levy, collection and filing of returns.
	CO 5	Evaluate the scope of scope of GST Act

Programme Code : 15		B.Com PA		
Course Code : 23UPA6Z1		Professional Training Cum Project		
Batch 2023-2024	Semester VI	Hours / Week -	Total Hours -	Credits 5

Course Outcomes (COs)

K1 to K5	CO1	Remember the conceptual framework on professional accounting
	CO2	Understand on the job situation
	CO3	Apply the theoretical knowledge in real time situation
	CO 4	Analyze the various functions and practices of business units
	CO 5	Evaluate the gap between academic skills and industrial requirements

Programme Code : 15	B.Com PA
	Major Elective Paper 1: Working Capital Management

Batch : 2023-2024	Hours / Week 05	Total Hours 75	Credits 5
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Course Objectives

1. To acquire a thorough knowledge on the concept of working capital management
2. To know the components of working capital
3. To understand the nature of various sources of funds

Course Outcomes (Cos)

K1 to K5	CO1	Remember the concept of working capital
	CO2	Understand the need and importance various components of working capital
	CO3	Apply various techniques for managing working capital requirements
	CO 4	Analyze and devise appropriate working capital management policies to achieve corporate objectives.
	CO 5	Evaluate the working capital management policies and their impact on the firms' profitability and liquidity.

Programme Code : 15	B.Com PA		
	Major Elective Paper 2: Financial Services		
Batch: 2023-2024	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To enable the students to acquire knowledge on various financial services in India.
2. To enrich understanding of major service institutions and their functions in financial services sector.
3. To differentiate various financial service sectors with its pros and cons to select the appropriate instrument for the investment.

Programme Code : 15	B.Com PA		
	Major Elective Paper 2: Human Resource Management		
Batch : 2023-2024	CO1	Remember the pros and cons of financial services.	5
	CO2	Clarify the pros and cons of financial services.	5
K1 to K 5	CO3	Apply SEBI guidelines on the financial service institutions	
	CO 4	Analyze the role of various financial services for strengthening the economy.	
	CO 5	Appraise the scope of innovative financial services	

Course Outcomes (COs)

Course Objectives

1. To enable the students to learn functions of human resource management.
2. To enrich knowledge on the various HR practices
3. To know the significance of HR policies

Course Outcomes (Cos)

K1 to K5	CO1	Memorize the objectives and methods of human resource management system
	CO2	Gain knowledge on importance of major human resource process and procedures.
	CO3	Apply the human resource management skills and expel employee satisfaction
	CO 4	Realize the responsibilities of HR managers
	CO 5	Access the changing paradigms in HRM

Programme Code : 15	B.Com PA		
	Major Elective Paper 4: Business Policy and Strategic Management		
Batch : 2023-2024	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To understand the components of business environment
2. To know the need and importance of formulating strategies
3. To understand the challenges in the implementation of strategies

Course Outcomes (COs)

K1	CO1	Remember Strategic management process.
K2	CO2	Understand the factors influencing various types of environment and strategies
K3	CO3	Apply knowledge and abilities in formulating strategies and strategic plans.
K4	CO 4	Analyze the relevant tools to resolve the contemporary issues in strategic management

Programme Code : 15	B.Com PA		
	Major Elective Paper 5: Insurance Principles and Practice		
Batch : 2023-2024	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To facilitate the students to understand the fundamental principles of insurance business.
2. To enrich knowledge on concepts, procedures and policies of major insurance schemes.
3. To understand the various types of insurances

Course Outcomes (Cos)

K1 to K5	CO1	Keep in mind the general principles and procedures of various insurance businesses
	CO2	Inculcate knowledge on the terms and conditions of each insurance policy.
	CO3	Apply the skills and knowledge to select suitable insurance policies
	CO 4	Analyze the ways for selecting suitable insurance policies based on their nature, claim and settlement procedures
	CO 5	Evaluate the advantages and disadvantages of key insurance policies

Programme Code : 15	B.Com PA		
	Major Elective Paper 6: Consumer Affairs		
Batch : 2023-2024	Hours / Week 05	Total Hours 75	Credits 5

Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer.
2. To understand the procedure of redress of consumer complaints.
3. To know more about decisions on Leading Cases by Consumer Protection Act.
4. To get more knowledge about Organizational set-up under the Consumer Protection Act
5. To impart awareness about the Role of Industry Regulators in Consumer Protection
6. To understand Contemporary Issues in Consumer Affairs

Course Outcomes (CO)

K1 to K5	CO1	Able to know the rights and responsibility of consumers.
	CO2	Understand the importance and benefits of Consumer Protection Act.
	CO3	Applying the role of different agencies in establishing product and service standards.
	CO4	Analyse to handle the business firms' interface with consumers.
	CO5	Assess Quality and Standardization of consumer affairs

Programme Code : 15		B.Com PA		
Course Code : 23UGC3S1		Skill- based Subject 1: Cyber Security		
Batch 2023-2024	Semester III	Hours/ Week 02	Total Hours 30	Credits 3

Course Objectives

1. The course introduces the basic concepts of Cyber Security
2. To develop an ability to understand about various modes of Cyber Crimes and Preventive measures
3. To understand about the Cyber Legal laws and Punishments

Course Outcomes (Cos)

K1	CO1	To Understand the Concepts of Cybercrime and Cyber Frauds
K2	CO2	To Know about Cyber Terrorism and its preventive measures
K3	CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues
K4	CO4	To Understand about E-mail and Social Media Issues
K5	CO5	To Describe about various legal responses to Cybercrime

Programme Code : 15		B.Com PA		
Course Code : 23UPA4S2		Skill- based Subject 2- Customer Relationship Management		
Batch 2023-2024	Semester IV	Hours/ Week 02	Total Hours 30	Credits 3

Course Objectives

1. To make the students to be aware and learn the importance and concepts of customer relationship management in business.
2. To excel knowledge on components, opportunities and ways to choose and implement appropriate CRM strategy.
3. To consider the role and need for customer relationship in business and to progress with enhanced customer satisfaction.

Course Outcomes (Cos)

K1 to K5	CO1	Bear in mind the scope and functions of customer relationship in business.
	CO2	Give better understanding of CRM strategies, planning and execution with proper methods and techniques.
	CO3	Apply suitable CRM strategy for customer retention and pleasure to realize the business victory.
	CO 4	Recognize the effectiveness of building customer rapport in any business 40Organization for its survival and growth.
	CO 5	Access the challenges and constrains in implementing CRM

Programme Code : 15		B.Com PA		
Course Code : 23UPA6S3		Skill based subject 3 - Investment Management		
Batch 2023-2024	Semester VI	Hours / Week 02	Total Hours 30	Credits 3

Course Objectives

1. To understand the characteristics of various investment instruments
2. To learn the fundamentals of investment and stock market
3. To provide a comprehensive framework on portfolio management

Course Outcomes (Cos)

K 1 to K 5	CO1	Remember the guidelines of SEBI in investment market.
	CO2	Understand investor preferences
	CO3	Apply various theories and models to take investment decisions
	CO4	Analyze the various risks in investment management
	CO5	Evaluate the scope of modern investment alternatives

Extra Department Course (EDC)

23UPA5X1

Programme Code : 15		B.Com PA		
Course Code : 23UPA5X1		Extra Department Course – Entrepreneurship Development		
Batch 2023- 2024	Semester V	Hours / Week 02	Total Hours 30	Credits 3

Course Objectives

1. To enable the students to learn the concept of entrepreneurship and develop necessary skills to become a successful entrepreneurs.
2. To widen the knowledge on scope of entrepreneurship
3. To analyze about the various institutions involved in entrepreneurial development

Course Outcomes (Cos)

K1 to K 5	CO1	Memorize the nature and scope of entrepreneurship.
	CO2	Understand the importance of entrepreneurship in developing an economy.
	CO3	Apply the knowledge and techniques of entrepreneurship in promoting global trade.
	CO4	Recognize the institutional support and assistances available for Entrepreneurs
	CO5	Evaluate the challenges and opportunities for small scale enterprises

