

# **BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)**

**CHOICE BASED CREDIT SYSTEM (CBCS)**

**Curriculum**

**(2017 – 2018)**



**DEPARTMENT OF COMMERCE  
FACULTY OF ARTS, SCIENCE AND HUMANITIES**

**KARPAGAM ACADEMY OF HIGHER EDUCATION**

(Deemed to be University)

(Established Under Section 3 of UGC Act, 1956)

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**KARPAGAM ACADEMY OF HIGHER EDUCATION**  
**(Deemed to be University)**  
**(Established Under Section 3 of UGC Act 1956)**  
**BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING**  
**B.COM (PA)**  
**(For the Students admitted during the year 2017 - 2020 Batch onwards)**  
**Scheme of Examination**

Course Code	Name of the Course	Hrs/ Week	Marks			Exam	Credit
			CIA	ESE	Total		
<b>SEMESTER-I</b>							
17LAU101	Language – I	06	40	60	100	3	6
17ENU101	English – I	04	40	60	100	3	4
17PAU101	Financial Accounting	04	40	60	100	3	4
17PAU102	Business Law	05	40	60	100	3	5
17PAU111	Accounting Package- Tally (Practical)	04	40	60	100	3	2
17PAU112	Business Law (Practical)	03	40	60	100	3	1
17AEC101	Business Communication	04	40	60	100	3	4
<b>Semester Total:</b>		<b>30</b>	<b>280</b>	<b>420</b>	<b>700</b>	<b>-</b>	<b>26</b>
<b>SEMESTER-II</b>							
17LAU201	Language – II	06	40	60	100	3	6
17ENU201	English – II	04	40	60	100	3	4
17PAU201	Higher Financial Accounting	08	40	60	100	3	6
17PAU202	Business Statistics	05	40	60	100	3	5
17PAU211	Statistical Package using SPSS (Practical)	03	40	60	100	3	1
17AEC201	Environmental Studies	04	40	60	100	3	4
<b>Semester Total:</b>		<b>30</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>-</b>	<b>26</b>
<b>SEMESTER-III</b>							
17ENU301	English – III	08	40	60	100	3	6
17PAU301	Corporate Accounting	08	40	60	100	3	6
17PAU302	Direct Taxation- I	08	40	60	100	3	6
17PAU303A	Principles of Auditing	06	40	60	100	3	4
17PAU303B	Management Information System						
<b>Semester Total:</b>		<b>30</b>	<b>160</b>	<b>240</b>	<b>400</b>	<b>-</b>	<b>22</b>

<b>SEMESTER-IV</b>							
17ENU401	English – IV	08	40	60	100	3	6
17PAU401	Advanced Corporate Accounting	08	40	60	100	3	6
17PAU402	Direct Taxation-II	08	40	60	100	3	6
17PAU403A	Company Law and Secretarial Practice	06	40	60	100	3	4
17PAU403B	Business Organization and Office Management						
<b>Semester Total:</b>		<b>30</b>	<b>160</b>	<b>240</b>	<b>400</b>	<b>-</b>	<b>22</b>
<b>SEMESTER-V</b>							
17PAU501A	Research Methodology	08	40	60	100	3	6
17PAU501B	Banking and Insurance						
17PAU502A	Financial Management	08	40	60	100	3	6
17PAU502B	Financial Markets, Institutions and Financial Services						
17PAU503A	Applied Cost Accounting	06	40	60	100	3	4
17PAU503B	Human Resource Management						
17PAU504A	Principles of Marketing	08	40	60	100	3	6
17PAU504B	Micro Economics						
<b>Semester Total:</b>		<b>30</b>	<b>160</b>	<b>240</b>	<b>400</b>	<b>-</b>	<b>22</b>
<b>SEMESTER-VI</b>							
17PAU601A	Investment Management	08	40	60	100	3	6
17PAU601B	Industrial Relations and Labour Laws						
17PAU602A	Entrepreneurship and Project Management	08	40	60	100	3	6
17PAU602B	International Business						
17PAU603A	Management Accounting	06	40	60	100	3	4
17PAU603B	Retail Business Management						
17PAU691	Project	08	40	60	100	3	6
ECA/NCC/NSS/Spots/General Interest etc							Good
<b>Semester Total:</b>		<b>30</b>	<b>160</b>	<b>240</b>	<b>400</b>	<b>-</b>	<b>22</b>
<b>Grand Total</b>		<b>180</b>	<b>1160</b>	<b>1740</b>	<b>2900</b>	<b>-</b>	<b>140</b>

**SKILL ENHANCEMENT COURSE**

Semester	Course Code	Skill Enhancement Course	Semester	Course Code	Skill Enhancement Course
III	17PAU303A	Principles of Auditing	IV	17PAU403A	Company law and Secretarial Practice
	17PAU303B	Management Information System		17PAU403B	Business Organization and Office Management

Semester	Course Code	Skill Enhancement Course	Semester	Course Code	Skill Enhancement Course
V	17PAU503A	Applied Cost Accounting	VI	17PAU603A	Management Accounting
	17PAU503B	Human Resource Management		17PAU603B	Retail Business Management

**DISCIPLINE SPECIFIC ELECTIVE**

Semester	Course Code	Discipline Specific Elective	Semester	Course Code	Discipline Specific Elective
V	17PAU501A	Research Methodology	VI	17PAU601A	Investment Management
	17PAU501B	Banking and Insurance		17PAU601B	Industrials Relations and Labour Laws
	17PAU502A	Financial Management		17PAU602A	Entrepreneurship and Project Management
	17PAU502B	Financial Markets, Institutions and Financial Services		17PAU602B	International Business

**GENERIC ELECTIVE**

Semester	Course Code	Generic Elective	Semester	Course Code	Generic Elective
V	17PAU504A	Principles of Marketing	VI	17PAU691	Project
	17PAU503B	Micro Economics			