



P.K.R. ARTS COLLEGE FOR WOMEN

(An Autonomous Institution-Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A' Grade

Gobichettipalayam – 638 476, Erode District, Tamil Nadu, India Website:

www.pkrarts.org |E.mail: pkroffice@gmail.com | Phone: 04285 - 222128

NAAC
2nd Cycle

Criterion I
Metric 1.1

B.COM PA

2021-2022

P.K.R. Arts College for Women (Autonomous), Gobichettipalayam.
B.Com.PA(Professional Accounting) 2021-2022



P.K.R ARTS COLLEGE FOR WOMEN (Autonomous),
Gobichettipalayam – 638476.
BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)

Programme Scheme and Scheme of Examination
(For students admitted from 2021-2022 & onwards)

Scholastic Courses:

Category	Component	Course Code	Course Title	Hrs/ week	Exam	Max. Marks			Credits
						CIA	ESE	Total marks	
SEMESTER-I									
PART I	Language : I	21LTU01/ 21LHU01/ 21LFU01/ 21LKU01/ 21LMU01/ 21LSU01	Tamil- I/ Hindi-I/ French-I/ Kannada-I/ Malayalam-I/ Sanskrit-I	6	3	50	50	100	4
PART II	English : I	21LEU01	English – I	6	3	50	50	100	4
PART III	Core : I	21CPU01	Fundamentals of Accounting- I	4	3	50	50	100	4
PART III	Core : II	21CPU02	Introduction to Information Technology	4	3	50	50	100	3
PART III	Core : III Allied : I	21CPU03	Mathematics for Business	4	3	50	50	100	4
PART III	Core : IV Practical : I	21CPU04	Computer Applications Practical –I (MS-Office, Tally & Internet)	4	--	--	--	--	--
PART IV	Foundation : I	21FCU01	Environmental Studies (Curriculum as recommended by UGC)	2	3	--	50	50	2
TOTAL				30				550	21
SEMESTER-II									
PART I	Language: II	21LTU02/ 21LHU02/ 21LFU02/ 21LKU02/ 21LMU02/ 21LSU02	Tamil- II/ Hindi-II/ French - II/ Kannada-II/ Malayalam-II/ Sanskrit – II	6	3	50	50	100	4
PART II	English : II	21LEU02	English - II	6	3	50	50	100	4
PART III	Core : V	21CPU05	Fundamentals of Accounting– II	4	3	50	50	100	4
PART III	Core : VI	21CPU06	Mercantile Law	3	3	50	50	100	3
PART III	Core :IV Practical: I	21CPU04	Computer Applications Practical-I (MS-Office, Tally & Internet)	4	3	50	50	100	4
PART III	Core : VII Allied : II	21CPU07	Statistics for Business	5	3	50	50	100	3
PART IV	Foundation : II	21FCU02	Yoga & Ethics	2	3	--	50	50	2
TOTAL				30				650	24



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SEMESTER –III									
PART III	Core : VIII	21CPU08	Higher Financial Accounting	6	3	50	50	100	4
PART III	Core : IX	21CPU09	Business Ethics and Communication	5	3	50	50	100	4
PART III	Core : X	21CPU10	Industrial Law	5	3	50	50	100	4
PART III	Core : XI	21CPU11	Principles of Management	5	3	50	50	100	3
PART III	Core : XII Allied : III	21CPU12	Business Economics	5	3	50	50	100	4
PART IV	Ability Enhancement: I	21AEU01	Information Security	2	3	--	50	50	2
PART IV	Non- Major Elective	21NMU01A/ 21NMU01B	Indian Women and Society/ Advanced Tamil(Curriculum as recommended by UGC)	2	3	--	50	50	2
TOTAL				30				600	23
SEMESTER – IV									
PART III	Core: XIII	21CPU13	Corporate Accounting	6	3	50	50	100	4
PART III	Core : XIV	21CPU14	Cost Accounting	5	3	50	50	100	4
PART III	Core : XV	21CPU15	Company Law	4	3	50	50	100	3
PART III	Core : XVI	21CPU16	Auditing & Assurance	5	3	50	50	100	4
PART III	Core : XVII Allied : IV	21CPU17	E – Banking	5	3	50	50	100	4
PART IV	Skill Enhancement: I	21SECPU01	E-Marketing	2	3	50	--	50	2
PART IV	Ability Enhancement : II	21AEU02	Consumer Rights (Curriculum as recommended by UGC)	3	3	--	50	50	2
TOTAL				30				600	23
SEMESTER – V									
PART III	Core : XVIII	21CPU18	Financial Management	7	3	50	50	100	5
PART III	Core : XIX	21CPU19	Direct Tax Laws and Practice – I	6	3	50	50	100	5
PART III	Core : XX	21CPU20	Goods and Services Tax	5	3	50	50	100	4
PART III	Core : XXI Project	21CPU21A 21CPU21B 21CPU21C	Apprenticeship Training/ Institutional Training/ Mini Project	--	--	50	50	100	1
PART III	Core : XXII Elective I	21CPU22A/ 21CPU22B/ 21CPU22C	Principles of Insurance / Higher Corporate Accounting/ Fundamentals of Business Analytics	5	3	50	50	100	4
PART III	Core: XXIII Open Elective		(Offered for Students of other UG programme / departments)	4	3	50	50	100	2



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PART IV	Skill Enhancement: II	21SEU02	Life Skills (Jeevan Kaushal) (Curriculum as recommended by UGC)	3	3	50	--	50	1
PART V	Proficiency Enhancement	21PECPU01	Business and Commercial Knowledge (Self Study)	---	3	--	100	100	2
TOTAL				30				750	24
SEMESTER – VI									
PART III	Core : XXIV	21CPU23	Management Accounting	7	3	50	50	100	5
PART III	Core : XXV	21CPU24	Direct Tax Laws and Practice – II	6	3	50	50	100	4
PART III	Core : XXVI Elective II	21CPU25A/ 21CPU25B/ 21CPU25C	Risk Management / Special Accounting / Business Analytics using Python	5	3	50	50	100	4
PART III	Core : XXVII Elective III	21CPU26A/ 21CPU26B/ 21CPU26C	Marketing of Insurance Services/ Accounting Theory and Standards/ Business Analytics using Tableau	5	3	50	50	100	4
PART III	Core : XXVIII Elective IV	21CPU27A/ 21CPU27B	Women in Business/ Project Work	3	3	50	50	100	3
PART IV	Skill Enhancement: III	21SECPU03	Commerce Practical	4	--	50	--	50	2
TOTAL				30				550	22
Competency Enhancement			NSS/YRC/RRC/CCC/PHY,EDU/others					SEMESTER I – VI	1
PART V			Professional Grooming					SEMESTER I – VI	1
PART V			Students Social Activity (Related to the Curriculum)					SEMESTER I – VI	1

Total Marks: 3700

Total credits: 140


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