

BHARATHIAR UNIVERSITY, COIMBATORE-641 046

B.Com – PA (Professional Accounting)

(For the students admitted from the academic year 2016-17 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

Part	Study Components	Course Title	Ins. hrs / week	Exam			Credits	
				Dur.Hrs	CIA	Mark		Total
SEMESTER – I								
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		4	3	25	75	100	4
III	Core II – Introduction to Information Technology		4	3	25	75	100	4
III	Allied Paper I : Mathematics for Business		4	3	25	75	100	4
III	Core-IV: Computer Applications Practical-I (MS Office)		4	3	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
SEMESTER – II								
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Mercantile Law		7	3	25	75	100	4
III	Core IV– Computer Application Practical-I (MS Office)		4	3	40	60	100	4
III	Allied Paper II – Statistics for Business		5	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
SEMESTER – III								
III	Core V –Industrial Law		5	3	25	75	100	4
III	Core VI – Strategic Management		5	3	25	75	100	4
III	Core VII – Cost Accounting		6	3	25	75	100	4
III	Allied : III - Managerial Economics		5	3	25	75	100	4
III	Core-VIII : Computer Applications Practical-II (Oracle)		4	3	-	-	-	-
IV	Skill based Subject-1: Principles of Marketing		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)Non-major elective–I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50		50	2
SEMESTER – IV								
III	Core IX – Advanced Accounting-I		6	3	25	75	100	4
III	Core X – Management Accounting		6	3	25	75	100	4
III	Core XI – Executive Business Communication		5	3	25	75	100	4
III	Core XII – Computer Applications Practical-II (Oracle & C++)		4	3	40	60	100	4
III	Allied : IV Principles of Management		4	3	25	75	100	4
IV	Skill based Subject- 2 : Company Law		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or)		2	3	50		50	2

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				Dur.Hrs	CIA	Mark	
	Non-major elective - II : General Awareness #						

SEMESTER – V							
III	Core XIII – Advanced Accounting-II	5	3	25	75	100	4
III	Core XIV – Auditing and Assurance- I	5	3	25	75	100	4
III	Core XV – Principles of Auditing	4	3	25	75	100	4
III	Core XVI –Direct Tax-I	5	3	20	55	75	3
III	Core XVII –Direct Tax-II	4	3	20	55	75	3
III	Elective-I :	4	3	25	75	100	4
IV	Skill based Subject-3 : Banking and Insurance Law	3	3	20	55	75	3
SEMESTER – VI							
III	Core XVII – Corporate Accounting	6	3	25	75	100	4
III	Core XIX - Auditing and Assurance-II	5	3	25	75	100	4
III	Core XX - Service Tax and VAT	4	3	25	75	100	4
III	Elective –II :	6	3	25	75	100	4
III	Elective –III :	6	3	25	75	100	4
IV	Skill based Subject-4 : Cyber Law	3	3	20	55	75	3
V	Extension Activities @	-	-	50	-	50	2
Total						3500	140

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Financial Management
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	Business Finance
	B	Brand Management
	C	Supply Chain Management
Elective – III	A	Investment Management
	B	Financial Markets
	C	Project Work & Viva-Voce

Note: The existing syllabus is to be followed for the above papers.