

APPENDIX - AI
MADURAI KAMARAJ UNIVERSITY

(University with potential for excellence)

Syllabus for

B.Com. (Professional Accounting)

CBCS Semester Pattern

(With effective from the academic year 2023 onwards)

Regulations, Scheme of Examinations

1. Introduction of the programme:

The main object of this course is to develop basic skill in commerce, accountancy and computer subject. The core paper of this course inculcates basic accounting knowledge for maintaining proper accounts and entrepreneurial skill to begin start up. It also provides foundation for doing higher education in the form ACS/CMA/ACA courses and M.Com/MBA/MCA.

2. Eligibility for admission:

Candidates seeking admission to B. Com (CA) Semester Degree Course should have passed the Higher Secondary Examination of the Government of Tamil Nadu (or) and other examination accepted as equivalent by the Syndicate of Madurai Kamaraj University.

3 .Objectives of the programme:

1. To develop basic skills in the subjects of commerce and computer subjects.
2. To expose the students to computer application in the field of commerce/business.
- 3.To develop entrepreneurial skill.

4. Outcome of the programme:

Upon Successful completion of this course, it is expected that student will be capable of producing innovative solutions to business activities and applying computer-based knowledge and skill to business challenges.

5. Languages, Core papers, Elective papers, Skill-based papers:

Part-I Language Tamil for I,II, III and IV semesters.

Part -II English for I, II, III and IV semesters.

Part – III Core and Elective papers
Part –IV Skill based subject
Part – V Extension activity

NSS/NCC/Physical Education/Commerce Club/ YRC/HRC and Eco Club and the like.

6. Unitization:

Each paper contains 5 units. Not only core subjects but also all the subjects.

7. Pattern of Semester Exam:

Internal	-	25 Marks
External	-	75 Marks
Total	-	100 Marks

8. Scheme of Internal Assessment

Test	= 10Marks
(There shall be two tests of 10 Marks each)-Average 10 Marks	
Assignment	=5Marks
Seminar/Group Discussion	=5Marks
Peer-Team Teaching	=5Marks
Total	=25Marks

9. External Examination

There is external examination at the end of the semester-ODD semesters in the month of November and EVEN semester in the month April.

A candidate who does not pass the examination may be permitted to appear in the failed subjects in the subsequent examinations. Candidate should get his name registered with Madurai Kamaraj University at the time of appearing for the first semester examinations.

Those students who have attended the classes for 68 days (75%) and above will be permitted to appear for the ensuing university examinations without any preconditions. Those students who have attended the classes for 67 days and less, but 59 days (65%) and above will be permitted to apply for exemption in the prescribed form to the university along with fees prescribed by the University with the specific remarks of the principal for condonation of attendance. Those students who have attended the classes for 58 days and less, but 45 days (50%) and above cannot appear for university examinations provided they can appear for next examinations by paying the fees prescribed by the university with special permission along

with proper documents for sufficient reasons for their absence. Those who students who have put in 44 days of attendance and less have to repeat the whole semester.

10.Question Paper Pattern

Time: 3Hrs.

SECTION – A

10*1=10Marks

- i) Choose the Correct Answer Questions 1 to 5
- ii) One Question from each unit
- iii) Fill in the blanks Questions 6 to10
- iv) One question from each unit

SECTION – B

5*7=35 Marks

- i) Either (a) (or) (b) Type question 11 to 15
- ii) One question from each unit

SECTION – C

3*10=30Marks

- i) Open Choice questions 16 to 20
- ii) Answer any Three questions out of Five
- iii) One question from each unit

11. Scheme for evaluation:

1.Theory examination will be evaluated by the examiners appointed by Madurai Kamaraj University

12.Passing Minimum:

1.There is no passing minimum for internal examination

2.The passing minimum for external examination is 27 out of 75 marks.

A candidate should be declared to have passed in each paper / practical if he/she secures not less than 40% (aggregate of Internal and External) of the marks prescribed for the examination.

13. Model Questions

Model question paper is enclosed at the syllabus

14. Teaching Methodology

Each subject is taught through lecturing, assignment, seminar and peer team teaching.

15. Course Outcomes, Text/ Reference Books, Web Resources, Programme Out Comes and Programme Specific

The Above particulars are given below the syllabus of each subject.

16. Re totalling and Revaluation provision

Candidates may apply for revaluation for the paper which was already evaluated, within 10 days from the date of publication of the result in the university website, through specified revaluation forms along with required fees.

17..Transitory Provision

A Transitory provision of three years has been given for the benefit of the students who come under the old syllabus.

18. Subjects and Paper related websites :

www.wileyindia.com

www.vijaynicole.co.in

www.nlist.inflibnet.ac.in

www.perason.co.in

www.mhhe.com/kahate/knsze

www.vikaspublishing.com

www.khannabooks.com

www.elsevier.com

www.sanfoundary.com

www.publisherglobal.com

19. Duration:

Three years consisting of six semesters.

20. General framework:

Medium of Instruction is English

21. GENERAL INSTRUCTIONS

- 1.All the question papers must be set in English and Tamil
- 2.Only commerce teachers should be appointed as examiners, both for setting and valuation, for all the Commerce subjects.
 - 2(a) 3rd and 4th semester Part I and Part II papers should be taken by Commerce Teachers only.
- 3.Only commerce teachers with computer knowledge should be appointed as examiners, both for setting and valuation, for commerce related computer subjects
- 4.External examiners will evaluate all papers including on the job training and project reports
- 5.Kindly go through the syllabus, question paper blue print, model question paper pattern carefully
- 6.The syllabus and question paper blue print are to be strictly adhered to the question setters
- 7.Kindly make the question specific, precise and without ambiguity
- 8.The university must send a copy of the syllabus of the respective subject and the following instructions while appointing the examiners for setting question papers
 - i) The question set by them strictly conform to the syllabus, to the question paper pattern and to the instruction sent
 - ii) Questions should be fairly distributed over the whole syllabus
 - iii) The scheme of valuation and the key to the problems should be sent along with the question paper

B.COM PROFESSIONAL ACCOUNTING

PROGRAMME OBJECTIVE

The Bachelor of Commerce Professional Accounting is a three-year course provides students with a thorough understanding of business studies. Upon completion the students will be prepared for a long career in Accounting and other related fields. It prepares the graduates for an exciting career in the business world and to take ICA and other Competitive Exams.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM PROFESSIONAL ACCOUNTING
Programme Code:	
Duration:	UG - 3 years
Programme Outcomes:	PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses,

	predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society. PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.
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Programme Specific Outcomes:	PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world. PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit
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Credit Distribution for UG Programme

Sem I	Credit	Sem II	Credit	Sem III	Credit	Sem IV	Credit	Sem V	Credit	Sem VI	Credit
1.1. Language - Tamil	3	2.1. Language – Tamil	3	3.1. Language – Tamil	3	4.1. Language - Tamil	3	5.1 Core Course – CC IX	4	6.1 Core Course – CC XIII	4
1.2 English	3	2.2 English	3	3.2 English	3	4.2 English	3	5.2 Core Course – CC X	4	6.2 Core Course – CC XIV	4
1.3 Core Course – CC I	4	2.3 Core Course – CC III	4	3.3 Core Course – CC V	4	4.3 Core Course – CC VII Core Industry Module	4	5.3 Core Course – CC - XI	4	6.3 Core Course – CC XV	4
1.4 Core Course – CC II	4	2.4 Core Course – CC IV	4	3.4 Core Course – CC VI	4	4.4 Core Course – CC VIII	4	5.3 Core Course –/ Project with viva-voce CC - XII	4	6.4 Elective -VII Generic/ Discipline Specific	3
1.5 Elective I Generic/ Discipline Specific	3	2.5 Elective II Generic/ Discipline Specific	3	3.5 Elective III Generic/ Discipline Specific	3	4.5 Elective IV Generic/ Discipline Specific	3	5.4 Elective V Generic/ Discipline Specific	3	6.5 Elective VIII Generic/ Discipline Specific	3
1.6 Skill Enhancement Course SEC-1 (NME)	2	2.6 Skill Enhancement Course SEC-2 (NME)	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	4.6 Skill Enhancement Course SEC-6	2	5.5 Elective VI Generic/ Discipline Specific	3	6.6 Extension Activity	1
		2.7 Skill Enhancement Course – SEC-3	2	3.7 Skill Enhancement Course SEC-5	2	4.7 Skill Enhancement Course SEC-7	2	5.6 Value Education	2	6.7 Professional Competency Skill	2
1.7 Ability Enhancement Compuls	2	2.8 Ability Enhancement Compuls	2	3.7 Ability Enhancement Compulsory Course	2	4.7 Ability Enhancement Compuls	2	5.5 Summer Internship	2		

ory Course (AECC) Soft Skill-1		ory Course (AECC) Soft Skill-2		(AECC) Soft Skill- 3		ory Course (AECC) Soft Skill-4		/Indust rial Traini ng			
1.8 Skill Enhance ment - (Foundat ion Course)	2			3.8 E.V.S	-	4.8 E.V.S	2				
	23		23		22		25		26		21
	Total Credit Points										140

CREDIT DISTRIBUTION FOR B.COM PROFESSIONAL ACCOUNTING

3 – Year UG Programme (B.COM PROFESSIONAL ACCOUNTING)			
Credits Distribution			
		No. of Papers	Credits
Part I	Tamil(3 Credits)	4	12
Part II	English(3 Credits)	4	12
Part III	Core Courses (4 Credits)	15	60
	Elective Courses :Generic / Discipline Specific (3 Credits)	8	24
Total			108
Part IV	NME (2 Credits)	2	4
	Ability Enhancement Compulsory Courses Soft Skill(2 Credits)	4	8
	Skill Enhancement Courses (7 courses)		13
	Entrepreneurial Skill -1 Professional Competency Skill Enhancement Course	1	2
	EVS (2 Credits)	1	2
	Value Education (2 Credits)	1	2
Part IV Credits			31
Part V	Extension Activity (NSS / NCC / Physical Education)		1
Total Credits for the UG Programme			140

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	- The lowest level of questions require students to recall information from the course content - Knowledge questions usually require students to identify information in the textbook.	
Understanding (K2)	- Understanding of facts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. - The questions go beyond simple recall and require students to combine data together	
Application (K3)	- Students have to solve problems by using/applying a concept learned in the classroom. - Students must use their knowledge to determine an exact response.	
Analyze (K4)	- Analyzing the question is one that asks the student to break down something into its component parts. - Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations.	
Evaluate (K5)	- Evaluation requires an individual to make judgment on something. - Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. - Students are engaged in decision-making and problem-solving. - Evaluation questions do not have a single right answer.	
Create (K6)	- The questions of this category challenge students to get engaged in creative and original thinking. - Developing original ideas and problem-solving skills	

Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	• Instil confidence among students • Create interest for the subject
I, II, III, IV	Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)	• Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable • Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects • Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc. • Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment • Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	• Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective

		sectors
IV	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	• Exposure to industry moulds students into solution providers • Generates Industry ready graduates • Employment opportunities enhanced
II year Vacation activity	Internship / Industrial Training	• Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	• Self-learning is enhanced • Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	• Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits: For Advanced Learners / Honors degree		• To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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