

**PERIYAR MANIAMMAI INSTITUTE OF SCIENCE & TECHNOLOGY**

**FACULTY OF COMMERCE**

**DEPARTMENT OF COMMERCE**

**B.Com. (Professional Accounting)**

**CURRICULUM – REGULATIONS 2024**

Category of courses and minimum credit requirement as per new guidelines of UGC for B.Com. (Professional Accounting) programme are outlined below:

<b>Sl. No.</b>	<b>Category of Courses</b>	<b>Credits</b>	
		<b>UG 3 Years</b>	<b>UG 4 Years</b>
1	Major (Core)	60	80
2	Minor Stream	24	32
3	Multidisciplinary	09	09
4	Ability Enhancement Courses	08	08
5	Skill Enhancement Courses	09	09
6	Value Added Courses	06 - 08	06 - 08
7	Internship	02 - 04	02 - 04
8	Research Project / Dissertation	-	12
<b>Total Credits</b>		<b>120</b>	<b>160</b>

**SEMESTER I**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24TA101	பொதுத்தமிழ் (General Tamil)	3	0	0	3
	U24TA102	அடிப்படைத்தமிழ் (Foundational Tamil)				
2	U24EN102	English for Communication - I	3	0	0	3
3	U24BC101	Financial Accounting	3	1	0	4
4	U24BB101	Principles of Management	3	1	0	4
5	U24BB102	Business Economics	3	1	0	4
6	U24EM106	Computer Applications in Business	2	0	0	2
7	U24VA001	Environmental Studies	2	0	0	2
<b>Practical</b>						
8	U24EM107	Business Applications Laboratory	0	0	2	1
<b>Total</b>			<b>19</b>	<b>3</b>	<b>2</b>	<b>23</b>

**SEMESTER II**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24TA151	அறிவியல் தமிழ் (Scientific Tamil)	3	0	0	3
	U24TA152	வளர் தமிழ் (Beginners Tamil)				
2	U24EN152	English for Communication - II	3	0	0	3
3	U24BC151	Business Accounting	3	1	0	4
4	U24BB151	Principles of Marketing	3	1	0	4
5	U24MA153	Business Mathematics	3	0	0	3
6	U24VA002	Universal Human Values	2	1	0	3
<b>Practical</b>						
7	U24EM153	Business Accounting Laboratory	0	0	2	1
8	U24EM103	Speech Communication Laboratory	0	0	2	1
<b>Total</b>			<b>17</b>	<b>3</b>	<b>4</b>	<b>22</b>

**SEMESTER III**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24TA201	கணிணித்தமிழ் (Computer Tamil)	3	0	0	3
2	U24EN201	English for Communication - III	3	0	0	3
3	U24BA201	Corporate Accounting - I	3	1	0	4
4	U24BA202	Business Law	3	1	0	4
5	U24BA203	Income Tax Law and Practice - I	3	1	0	4
6	U24BA204	Banking Law and Practice	3	0	0	3
7	U24AI207	Artificial Intelligence in Business	3	0	0	3
<b>Total</b>			<b>21</b>	<b>3</b>	<b>0</b>	<b>24</b>

**SEMESTER IV**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24TA251	தொழில்நுட்பத்தமிழ் (Technical Tamil)	3	0	0	3
2	U24EN251	English for Communication - IV	3	0	0	3
3	U24BA251	Corporate Accounting - II	3	1	0	4
4	U24BA252	Income Tax Law and Practice - II	3	1	0	4
5	U24EM253	Personal Finance and Planning	3	0	0	3
6	U24BA751	Indian Knowledge System in Commerce (Open elective - I)	3	0	0	3
<b>Practical</b>						
7	U24EM254	E-Filing of Returns	0	0	2	1
<b>Total</b>			<b>18</b>	<b>2</b>	<b>2</b>	<b>21</b>

**SEMESTER V**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24BA301	Cost Accounting - I	3	1	0	4
2	U24BA302	Financial Management	3	1	0	4
3	U24BA303	Goods and Service Tax	3	0	0	3
4	U24BA304	Innovative Entrepreneurial Development	3	0	2	4
5	U24BA7XX	Open Elective - II	3	0	0	3
6	U24BA9XX	Programme Elective - I	3	0	0	3
<b>Practical</b>						
7	U24EM301	Community Engagement and Social Responsibility	1	0	2	2
8	U24EM304	Internship	0	0	0	2
<b>Audit Course</b>						
9	U24AUXXX	Audit Course - I	--	--	--	--
<b>Total</b>			<b>19</b>	<b>2</b>	<b>4</b>	<b>25</b>

**SEMESTER VI**

<b>Sl. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credits</b>			
			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Theory</b>						
1	U24BA351	Management Accounting	3	1	0	4
2	U24BA352	Cost Accounting - II	3	1	0	4
3	U24BA353	Company Law	3	0	0	3
4	U24BA354	Auditing and Corporate Governance	3	1	0	4
5	U24BA8XX	Online Course	3	0	0	3
6	U24BA9XX	Programme Elective - II	3	0	0	3
<b>Practical</b>						
7	U24BA355	Capstone Project	0	0	8	4
<b>Audit Course</b>						
8	U24AUXXX	Audit Course - II	--	--	--	--
<b>Total</b>			<b>18</b>	<b>3</b>	<b>8</b>	<b>25</b>

## SEMESTER VII

### B.Com. Honours (Professional Accounting)

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24BA401	Advanced Statistics for Commerce Applications	2	0	4	4
2	U24BA402	Organisational Behaviour	3	1	0	4
3	U24BA403	Investment Management	3	1	0	4
4	U24BA404	Optimisation Techniques	3	1	0	4
5	U24BA405	Enterprise Management System	3	1	0	4
<b>Total</b>			<b>14</b>	<b>4</b>	<b>4</b>	<b>20</b>



## SEMESTER VIII

### B.Com. Honours (Professional Accounting)

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24BA451	Strategic Management	3	1	0	4
2	U24BA452	Project Management	3	1	0	4
<b>Practical</b>						
3	U24BA453	Project / Dissertation	0	0	24	12
<b>Total</b>			<b>6</b>	<b>2</b>	<b>24</b>	<b>20</b>

## SEMESTER VII

### B.Com. Honours with Research (Professional Accounting)

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Theory</b>						
1	U24BA401	Advanced Statistics for Commerce Applications	2	0	4	4
2	U24BA402	Organisational Behaviour	3	1	0	4
3	U24BA403	Investment Management	3	1	0	4
4	U24BA406	IPR and Research Methodology	3	1	0	4
<b>Research Project</b>						
5	U24BA407	Applicative Research	0	0	8	4
<b>Total</b>			<b>11</b>	<b>3</b>	<b>12</b>	<b>20</b>

**SEMESTER VIII****B.Com. Honours with Research (Professional Accounting)**

<b>Sl. No.</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credits</b>			
			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1	U24BA454	Research / Dissertation (with UGC Care / Scopus Publications)	0	0	40	20
<b>Total</b>			<b>0</b>	<b>0</b>	<b>40</b>	<b>20</b>

**Actual Credit allotments as per the guidelines of UGC / TANSICHE for the B.Com. (Professional Accounting) programme are given below:**

Sl. No.	Category of Courses	Credits		
		3 Years	4 Years Honours	4 Years Honours with Research
1	Major (Core)	63	83	75
2	Minor Stream	23	31	31
3	Multidisciplinary	9	9	9
4	Ability Enhancement Courses	24	24	24
5	Skill Enhancement Courses	9	9	9
6	Value Added Courses	8	8	8
7	Internship	4	4	4
8	Research Project / Dissertation	-	12	20
<b>Total Credits</b>		<b>140</b>	<b>180</b>	<b>180</b>

**Semester wise Credit Distribution (In all Categories of Courses)**

**B.Com. (Professional Accounting) - 3 Years**

<b>Sl. No.</b>	<b>Category of Courses</b>	<b>Credits</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>
1	Major (Core)	63	4	4	12	8	14	21
2	Minor Stream	23	8	4	3	-	4	4
3	Multidisciplinary	9		3	3	-	3	
4	Ability Enhancement Courses	24	6	6	6	6	-	-
5	Skill Enhancement Courses	9	3	2	-	4	-	-
6	Value Added Courses	8	2	3	-	3		-
7	Internship	4	-	-	-		4	-
8	Research Project / Dissertation	-	-	-	-	-	-	-
<b>Total Credits</b>		<b>140</b>	<b>23</b>	<b>22</b>	<b>24</b>	<b>21</b>	<b>25</b>	<b>25</b>

**Semester wise Credit Distribution (In all Categories of Courses)**

**B.Com. Honours (Professional Accounting) - 4 Years**

<b>Sl. No.</b>	<b>Category of Courses</b>	<b>Credits</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>	<b>VII</b>	<b>VIII</b>
1	Major (Core)	83	4	4	12	8	14	21	12	8
2	Minor Stream	31	8	4	3	-	4	4	8	
3	Multidisciplinary	9		3	3	-	3		-	-
4	Ability Enhancement Courses	24	6	6	6	6	-	-	-	-
5	Skill Enhancement Courses	9	3	2	-	4	-	-	-	-
6	Value Added Courses	8	2	3	-	3		-	-	-
7	Internship	4	-	-	-		4	-	-	-
8	Research Project / Dissertation	12	-	-	-	-	-	-	-	12
<b>Total Credits</b>		<b>180</b>	<b>23</b>	<b>22</b>	<b>24</b>	<b>21</b>	<b>25</b>	<b>25</b>	<b>20</b>	<b>20</b>

**Semester wise Credit Distribution (In all Categories of Courses)**

**B.Com. Honours with Research (Professional Accounting) - 4 Years**

<b>Sl. No.</b>	<b>Category of Courses</b>	<b>Credits</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>	<b>VII</b>	<b>VIII</b>
1	Major (Core)	75	4	4	12	8	14	21	12	-
2	Minor Stream	31	8	4	3	-	4	4	8	-
3	Multidisciplinary	9		3	3	-	3		-	-
4	Ability Enhancement Courses	24	6	6	6	6	-	-	-	-
5	Skill Enhancement Courses	9	3	2	-	4	-	-	-	-
6	Value Added Courses	8	2	3	-	3		-	-	-
7	Internship	4	-	-	-		4	-	-	-
8	Research Project / Dissertation	20	-	-	-	-	-	-	-	20
<b>Total Credits</b>		<b>180</b>	<b>23</b>	<b>22</b>	<b>24</b>	<b>21</b>	<b>25</b>	<b>25</b>	<b>20</b>	<b>20</b>

The number of credits in each semester is summarized as follows:

<b>Course</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>	<b>VII</b>	<b>VIII</b>
B.Com. (Professional Accounting)	<b>23</b>	<b>22</b>	<b>24</b>	<b>21</b>	<b>25</b>	<b>25</b>	<b>20</b>	<b>20</b>

**Suggested List of Courses for Programme Elective - I**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BA901	International Trade	3	0	0	3
2	U24BA902	Indian Accounting Standards	3	0	0	3
3	U24BA903	Partnership Accounts	3	0	0	3
4	U24BA904	Financial Technology and Analytics	3	0	0	3
5	U24BA905	Financial Reporting	3	0	0	3
6	U24BA906	Human Resource Management	3	0	0	3
7	U24BA907	Services Marketing	3	0	0	3

**Suggested List of Courses for Programme Elective - II**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BA951	Human Resource Accounting and Auditing	3	0	0	3
2	U24BA952	Logistics and Supply Chain Management	3	0	0	3
3	U24BA953	Working Capital Management	3	0	0	3
4	U24BA954	Customer Relationship Management	3	0	0	3
5	U24BA955	Accounting for Mergers and Acquisitions	3	0	0	3
6	U24BA956	Financial Services and Derivatives	3	0	0	3
7	U24BA957	Business Environment	3	0	0	3



### List of Courses under each Category

#### Major (Core)

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BC101	Financial Accounting	3	1	0	4
2	U24BC151	Business Accounting	3	1	0	4
3	U24BA201	Corporate Accounting - I	3	1	0	4
4	U24BA202	Business Law	3	0	0	3
5	U24BA203	Income Tax Law and Practice - I	3	1	0	4
6	U24BA251	Corporate Accounting - II	3	1	0	4
7	U24BA252	Income Tax Law and Practice - II	3	1	0	4
8	U24BA301	Cost Accounting - I	3	1	0	4
9	U24BA302	Financial Management	3	1	0	4
10	U24BA303	Goods and Service Tax	3	0	0	3
11	U24BA9XX	Programme Elective - I	3	0	0	3
12	U24BA351	Management Accounting	3	1	0	4
13	U24BA352	Cost Accounting - II	3	1	0	4
14	U24BA353	Company Law	3	0	0	3
15	U24BA8XX	Online Course	3	0	0	3
16	U24BA9XX	Programme Elective - II	3	0	0	3
17	U24BA355	Capstone Project	0	0	8	4
<b>Total</b>			<b>48</b>	<b>10</b>	<b>8</b>	<b>62</b>
<b>Additional Major (Core) for 4 years B.Com. Honours (Professional Accounting)</b>						
18	U24BA401	Advanced Statistics for Commerce Applications	2	0	4	4
19	U24BA402	Organisational Behaviour	3	1	0	4

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
20	U24BA403	Investment Management	3	1	0	4
21	U24BA451	Strategic Management	3	1	0	4
22	U24BA452	Project Management	3	1	0	4
<b>Total</b>			<b>14</b>	<b>4</b>	<b>4</b>	<b>20</b>
<b>Additional Major (Core) for 4 years B.Com. Honours with Research (Professional Accounting)</b>						
23	U24BA401	Advanced Statistics for Commerce Applications	2	0	4	4
24	U24BA402	Organisational Behaviour	3	1	0	4
25	U24BA403	Investment Management	3	1	0	4
<b>Total</b>			<b>8</b>	<b>2</b>	<b>4</b>	<b>12</b>

#### Minor (Core)

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BB101	Principles of Management	3	1	0	4
2	U24BB102	Business Economics	3	1	0	4
3	U24BB151	Principles of Marketing	3	1	0	4
4	U24BA204	Banking Law and Practice	3	0	0	3
5	U24BA304	Innovative Entrepreneurial Development	3	0	2	4
6	U24BA354	Auditing and Corporate Governance	3	1	0	4
<b>Total</b>			<b>18</b>	<b>4</b>	<b>2</b>	<b>23</b>
<b>Additional Minor (Core) for 4 years B.Com. Honours (Professional Accounting)</b>						
7	U24BA404	Optimisation Techniques	3	1	0	4
8	U24BA405	Enterprise Management System	3	1	0	4
<b>Total</b>			<b>6</b>	<b>2</b>	<b>0</b>	<b>8</b>

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
<b>Additional Minor (Core) for 4 years B.Com. Honours with Research (Professional Accounting)</b>						
9	U24BA406	IPR and Research Methodology	3	1	0	4
10	U24BA407	Applicative Research	0	0	8	4
<b>Total</b>			<b>3</b>	<b>1</b>	<b>8</b>	<b>8</b>

### Multidisciplinary

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24MA153	Business Mathematics	3	0	0	3
2	U24AI207	Artificial Intelligence in Business	3	0	0	3
3	U24BA7XX	Open Elective	3	0	0	3
<b>Total</b>			<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>

### Ability Enhancement Courses

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24TA101	பொதுத்தமிழ் (General Tamil)	3	0	0	3
	U24TA102	அடிப்படைத்தமிழ் (Foundational Tamil)				
2	U24EN102	English for Communication - I	3	0	0	3
3	U24TA151	அறிவியல் தமிழ் (Scientific Tamil)	3	0	0	3
	U24TA152	வளர் தமிழ் (Beginners Tamil)				
4	U24EN152	English for Communication - II	3	0	0	3

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
5	U24TA201	கணினித்தமிழ் (Computer Tamil)	3	0	0	3
6	U24EN201	English for Communication - III	3	0	0	3
7	U24TA251	தொழில்நுட்பத்தமிழ் (Technical Tamil)	3	0	0	3
8	U24EN251	English for Communication - IV	3	0	0	3
<b>Total</b>			<b>24</b>	<b>0</b>	<b>0</b>	<b>24</b>

#### Skill Enhancement Courses

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24EM103	Speech Communication Laboratory	0	0	2	1
2	U24EM106	Computer Applications in Business	2	0	0	2
3	U24EM107	Business Applications Laboratory	0	0	2	1
4	U24EM153	Business Accounting Laboratory	0	0	2	1
5	U24EM253	Personal Finance and Planning	3	0	0	3
6	U24EM254	E - Filing of Returns	0	0	2	1
<b>Total</b>			<b>5</b>	<b>0</b>	<b>8</b>	<b>9</b>

**Value Added Courses**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24VA001	Environmental Studies	2	0	0	2
2	U24VA002	Universal Human Values	2	1	0	3
3	U24BA751	Indian Knowledge System in Commerce	3	0	0	3
<b>Total</b>			<b>7</b>	<b>1</b>	<b>0</b>	<b>8</b>

**Internship and Field Work**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24EM301	Community Engagement and Social Responsibility	1	0	2	2
2	U24EM304	Internship	0	0	0	2
<b>Total</b>			<b>1</b>	<b>0</b>	<b>2</b>	<b>4</b>

**Research Project / Dissertation B.Com. Honours (Professional Accounting)**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BA453	Research / Dissertation	0	0	24	12
<b>Total</b>			<b>0</b>	<b>0</b>	<b>24</b>	<b>12</b>

**Research Project / Dissertation B.Com. Honours with Research (Professional Accounting)**

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24BA454	Research / Dissertation (with UGC Care / Scopus Publications)	0	0	40	20
<b>Total</b>			<b>0</b>	<b>0</b>	<b>40</b>	<b>20</b>

### Audit Courses

Sl. No.	Course Code	Course Name	Credits			
			L	T	P	C
1	U24AUXXX	Cyber Security	--	--	--	--
2	U24AUXXX	Life skill Education	--	--	--	--
<b>Total</b>			--	--	--	--