



# School of Commerce

Sandwich Model  
for Professional Courses  
2021





# The Sandwich Model for a Commerce Degree

Bharathiar University  
approved Curriculum

**KCLAS Edge +**  
to advance and widen the core

**KCLAS Core**  
The majors

**KCLAS Edge**  
to deepen the core

Stackable Micro-credentials  
Vertical and Horizontal Credential Stacking  
Globally recognized **professional certifications**

New Experiences  
Metacognition  
Pedagogy for Higher Order Thinking

# Cafeteria Approach – Choice of Professional Course

- Chartered Accountancy (CA)
- Association of Chartered Certified Accountant (ACCA)
- Company Secretary (CS)
- Cost and Management Accountancy

# Why pursue a professional course during UG?



Synchs with the Commerce program



Fast tracks your career



Sandwich model saves period of study

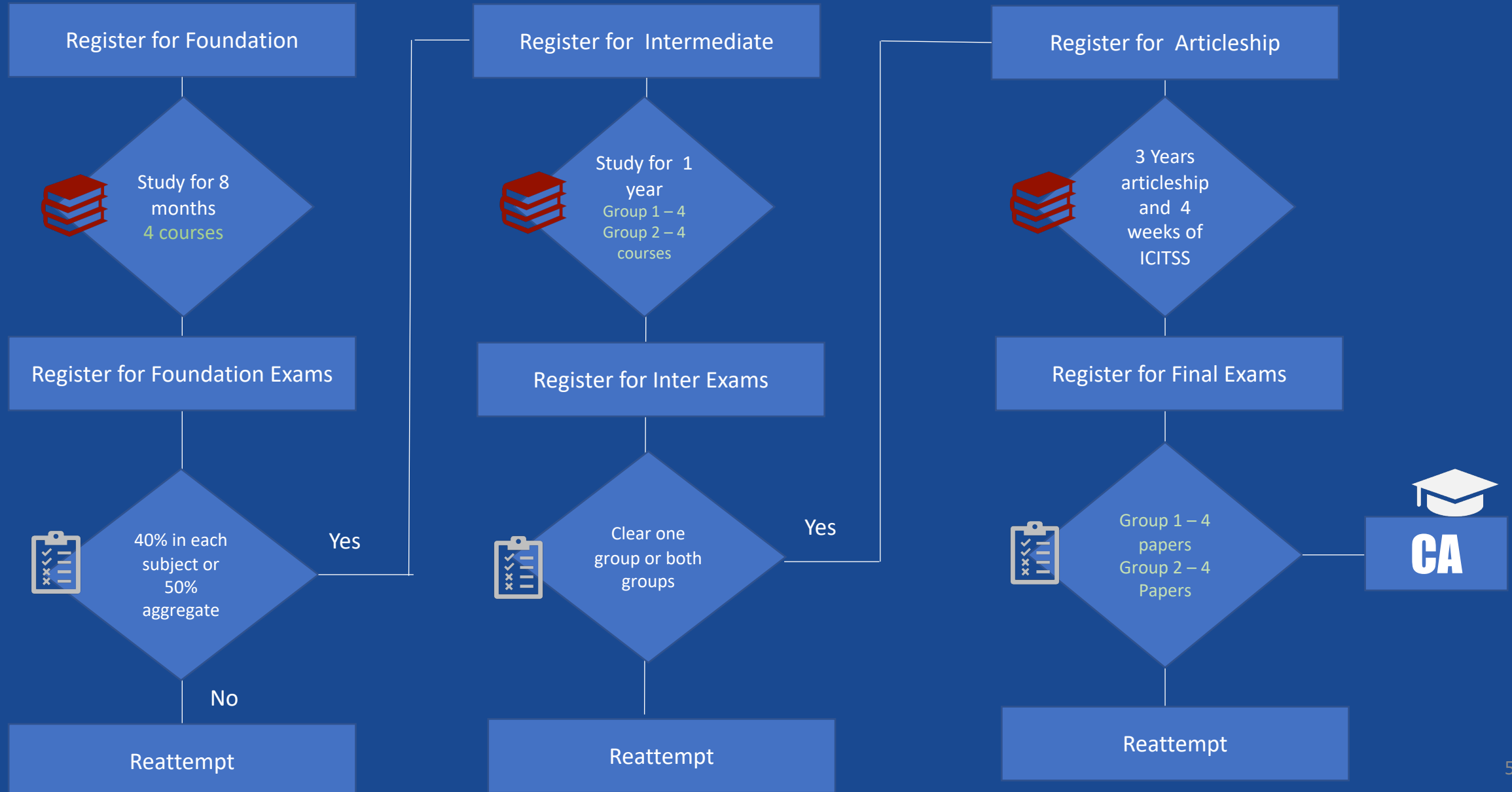


Institutional support from KCLAS



Partnered coaching

# Pathway for CA – Complete Inter level during UG



## FOUNDATION

- 1 Principles and Practice of Accounting
- 2A Business Laws
- 2B Business Correspondence and Reporting
- 3 Business Mathematics and Logical Reasoning & Statistics
- 4I Business Economics
- 4II Business and Commercial Knowledge

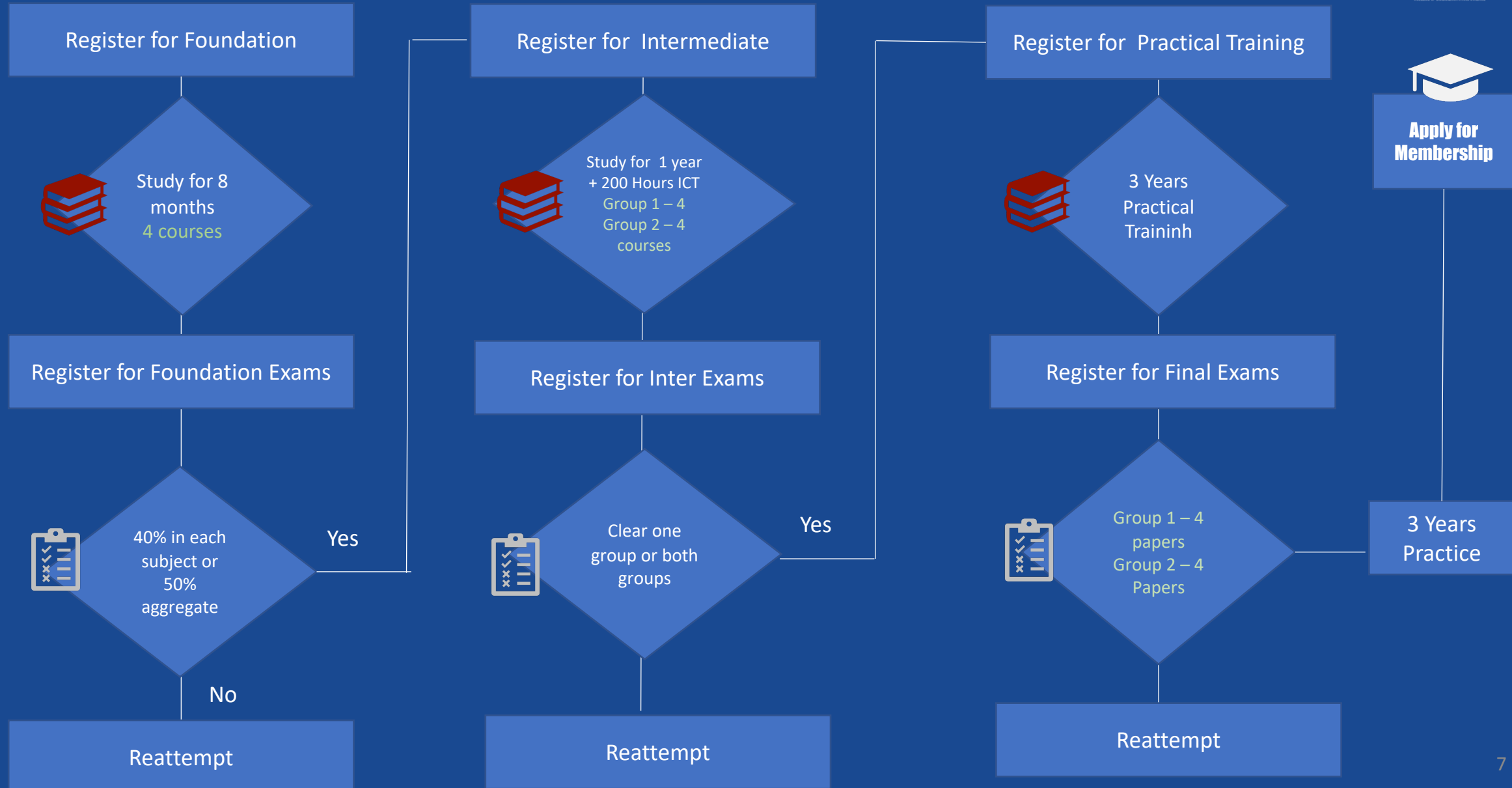
## INTERS

- 1 Accounting
- 2 Part I: Company Law
- 2 Part II: Other Laws
- 3 Cost and Management Accounting
- 4A Income-tax law
- 4B Indirect Taxes
- 5 Advanced Accounting
- 6 Auditing and Assurance
- 7A Enterprise Information Systems
- 7B Strategic Management
- 8A Financial Management
- 8B Economics for Finance


## FINALS

- 1 Financial Reporting
- 2 Strategic Financial Management
- 3 Advanced Auditing and Professional Ethics
- 4 Corporate & Economic Laws
  - Part I: Corporate Laws
  - Part II: Economic Laws
- 5 Strategic Cost Management and Performance Evaluation
- 7 Direct Tax Laws & International Taxation
  - Part I: Direct Tax Laws
  - Part II: International Taxation
- 8 Indirect Tax Laws
  - Part I: Goods and Services Tax
  - Part II: Customs & FTP

# Pathway for CMA – Complete Inter level during UG



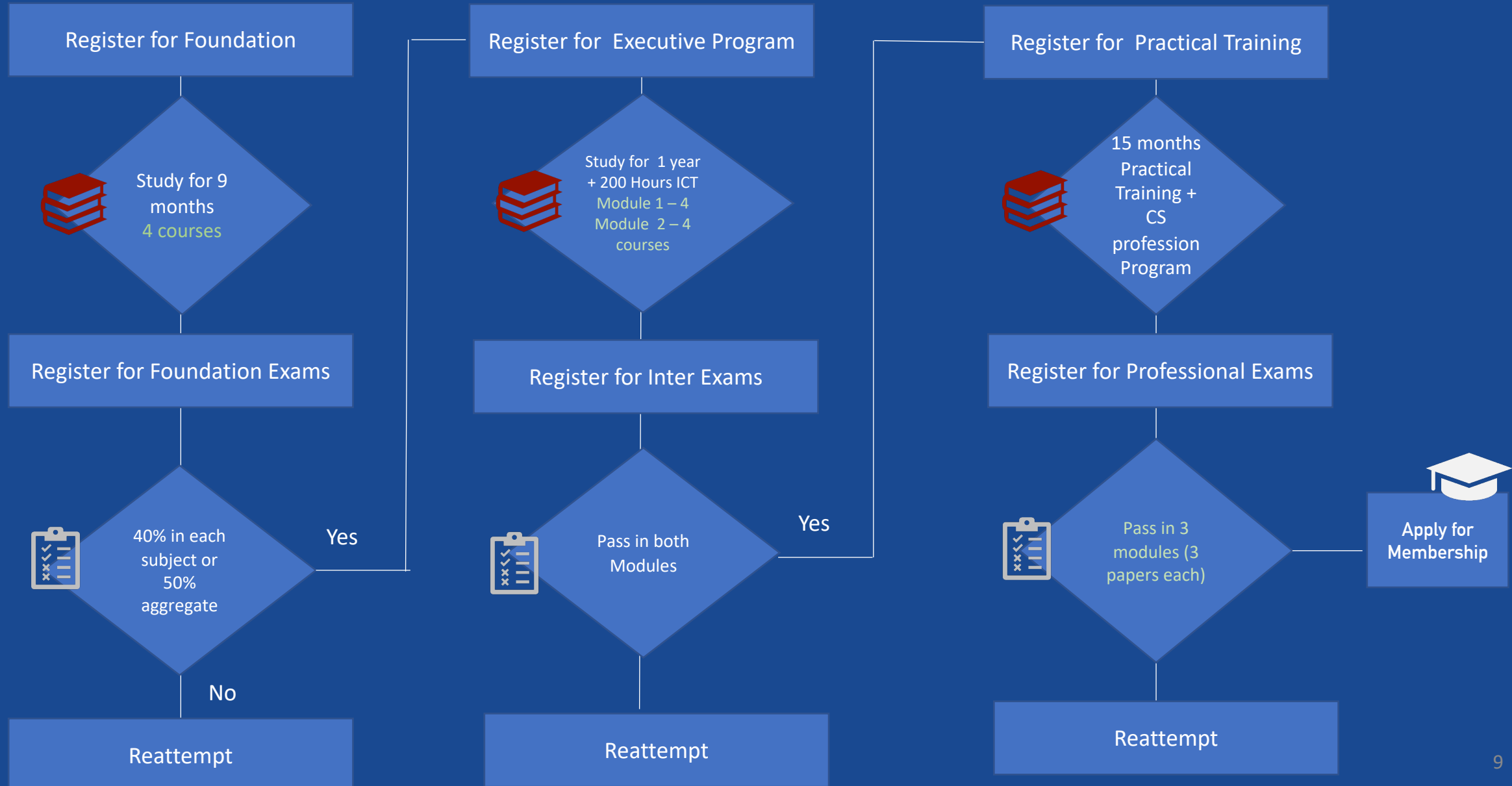
# COURSES IN CMA

FOUNDATION COURSE	INTERMEDIATE COURSE	FINAL COURSE
<b>Paper 1</b> : Fundamentals Economics and Management (FEM)	<b>Group 1</b>	<b>Group 3</b>
<b>Paper 2</b> : Fundamentals of Accounting (FOA)	<b>Paper 5</b> : Financial Accounting (FAC)	<b>Paper 13</b> : Corporate Laws & Compliance (CLC)
<b>Paper 3</b> : Fundamentals of Laws & Ethics (FLE)	<b>Paper 6</b> : Laws & Ethics (LNE)	<b>Paper 14</b> : Strategic Financial Management (SFM)
<b>Paper 4</b> : Fundamentals of Business Mathematics & Statistics (FBMS)	<b>Paper 7</b> : Direct Taxation (DTX)	<b>Paper 15</b> : Strategic Cost Management-Decision Making (SCMD)
	<b>Paper 8</b> : Cost Accounting (CAC)	<b>Paper 16</b> : Direct Tax Laws and International Taxation (DTI)
	<b>Group 2</b>	<b>Group 4</b>
	<b>Paper 9</b> : Operations Management & Strategic Management (OMSM)	<b>Paper 17</b> : Corporate Financial Reporting (CFR)
	<b>Paper 10</b> : Cost & Management Accounting and Financial Management (CMFM)	<b>Paper 18</b> : Indirect Tax Laws & Practice (ITP)
	<b>Paper 11</b> : Indirect Taxation (ITX)	<b>Paper 19</b> : Cost & Management Audit (CMAD)
	<b>Paper 12</b> : Company Accounts and Audit (CAA)	<b>Paper 20</b> : Strategic Performance Management <sub>8</sub> and Business Valuation (SPBV)

Source: ICMAI



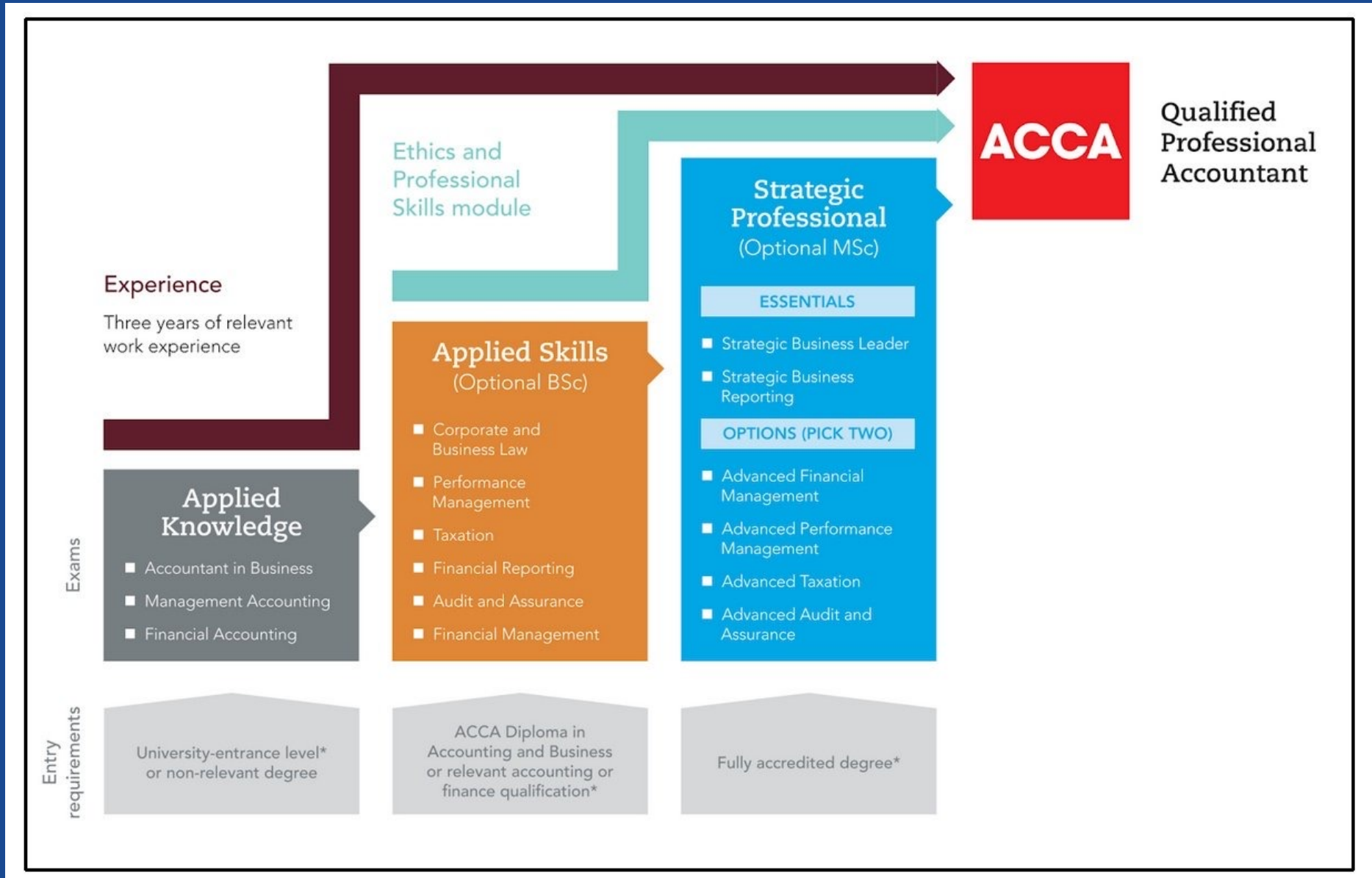
# Pathway for CS – Complete Executive Program during UG



# Courses in CS

SUBJECTS	
<b>Foundation Programme [4 papers]</b>	
	<ul style="list-style-type: none"> <li>• Business Environment &amp; Entrepreneurship</li> <li>• Business Management, Ethics and Communication</li> <li>• Business Economics</li> <li>• Fundamentals of Accounting and Auditing</li> </ul>
<b>Executive Programme [7papers]</b>	
Module I (4papers)	<ul style="list-style-type: none"> <li>• Company Law</li> <li>• Cost and Management Accounting</li> <li>• Economic and Commercial Laws</li> <li>• Tax Laws and Practice</li> </ul>
Module II (3 papers)	<ul style="list-style-type: none"> <li>• Company Accounts and Auditing Practices</li> <li>• Capital <a href="#">MARKETS</a> and Securities Laws</li> <li>• Industrial, Labour and General Laws</li> </ul>
<b>Professional Programme [8 papers]</b>	
Module I (2 papers)	<ul style="list-style-type: none"> <li>• Company Secretarial Practice</li> <li>• Drafting, Appearances and Pleadings</li> </ul>
Module II (2 papers)	<ul style="list-style-type: none"> <li>• Financial, Treasury and <a href="#">FOREX MANAGEMENT</a></li> <li>• Corporate Restructuring and Insolvency</li> </ul>
Module III (2 papers)	<ul style="list-style-type: none"> <li>• Strategic Management, Alliances and International <a href="#">TRADE</a></li> <li>• Advance Tax Laws and Practices</li> </ul>
Module IV (2 papers)	<ul style="list-style-type: none"> <li>• Due Diligence and Corporate Compliance Management</li> <li>• Governance, Business Ethics and Sustainability</li> </ul>

# Pathway for ACCA



# Pathway to ACCA during UG

## Powered by Ansa (Platinum Learning Partner) of ACCA

### Semester 1

Business and Technology - BT  
Financial Accounting - FA

### Semester 2

Management Accounting - MA  
Corporate and Business Law - LW

### Semester 3

Taxation - TX  
Financial Reporting - FR

### Semester 4

Performance Management - PM  
Audit and Assurance - AA

### Semester 5

Financial Management - FM  
Strategic Business Reporting - SBR  
Ethics and Professional Skills Module (EPSM)

### Semester 6

Two Optional Papers:  
Advanced Financial Management - AFM  
Advanced Performance Management - APM

# KCLAS Students' Success in CA



Batch success	Professional Course	Registered	Appeared	Passed	Pass %
2018	Foundation	28	28	8	28.5%
	Intermediate	8	6	2	33.3%
2019	Foundation	55	45	8	17.7%
Dec 2020	Foundation	10	10	5	50%
May 2020	Foundation	42	Will appear for in June 2021		

# KCLAS Students Success in CS, CMA, ACCA



Batch	Course	Registered	Passed	Pass %
2019	CMA	6	6	100%
2020	CMA	3	June 2021	-
2019	CS Foundation	2	2	100%
2020 Nov	CS Foundation	3	3	100%
2020 May	CS Foundation	2	Awaiting for result	-
2020	ACCA	3	May 2021	2 students (1Paper each )





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