

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Re-Accredited with A++ Grade by NAAC (3rd Cycle)

Uthamapalayam - 625 533.



DEPARTMENT OF COMMERCE

MASTER OF COMMERCE

PART IV-SYLLABUS

Choice Based Credit System – CBCS

(As per TANSCH)

With

Outcome Based Education (OBE)

(Academic Year 2023 -2025)

Semester - II

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max Marks	Credits
Part – IV	23PCRSE21	Accounting for Managers-I	4	25	75	100	2

Semester - III

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max Marks	Credits
Part – IV	23PCRSE31	Accounting for Managers – II	3	25	75	100	2
	23PCRIS31	Internship/ Industrial Activity	-	-	-	-	2

Semester - IV

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max Marks	Credits
Part – IV	23PCRSE4P	Advanced MS- Excel	4	40	60	100	2

1.	H J Roy, Accounting for Managers 2, Publisher: Vayu Education of India ISBN: 9789380097626, Edition: 2, 2020
2.	Agrawal M.R, Management Accounting, Tamil Nadu Book House, 2018.
Web Resources	
1.	https://sim.edu.in/wp-content/uploads/2023/02/Accounting-for-managers-1.pdf

Note: Latest edition of the books may be used

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2	2	1	2	3	3	-	-
CO 2	3	3	3	3	3	3	-	-
CO 3	3	3	3	3	3	3	-	-
CO 4	3	3	2	3	3	3	-	-
CO 5	2	2	2	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	-	-
CO2	3	1	3	-	-
CO3	3	1	3	-	-
CO4	3	2	3	-	-
CO5	3	1	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23PCRSE31	ACCOUNTING FOR MANAGERS – II	SEC	2	3	25	75	100

Learning Objectives		
L1	To impart knowledge about Cost Accounting	
L2	To understand Cost concepts and prepare Cost sheet	
L3	To impart knowledge about Management Accounting	
L4	To analyse and interpret Financial Statements	
L5	To prepare ratios from Profit and Loss Account	
UNIT	Contents	No. of Hours
I	Introduction to Cost Accounting: Cost Accounting – meaning – nature, scope, functions, need, importance and limitations	9
II	Cost concept and Preparation of Cost Sheets: Cost concepts – meaning and classification of Cost – elements of Cost - Preparation of Cost Sheets	9
III	Introduction to Management Accounting: Management Accounting – meaning, nature, scope and functions, need importance and limitations – Management Accounting Vs Cost Accounting, Management Accounting Vs Financial Accounting	9
IV	Analysis and Interpretation of Financial Statements: Analysis and Interpretation of Financial Statements – nature, objectives, methods – comparative statements, common size statement and Trend analysis	9
V	Ratio Analysis: Ratio Analysis – meaning – Interpretation, benefits and limitations – Preparation of ratios from Profit and Loss Account (Simple problem)	9
	Total	45
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Learn concepts of Cost Accounting	K1,K2,K3,K4,K5
2	Able to prepare Cost Sheet	K1,K2,K3,K4,K5
3	Learn concept of Management Account	K1,K2,K3,K4,K5,K6
4	Prepare comparative, common size statements and trend analysis	K1,K2,K3,K4,K5,K6
5	Prepare ratios from Profit and Loss Account	K1,K2,K3,K4,K5,K6
Textbooks		
1.	Dr. Kul Prakash / Dr. Sonali Mishra, Accounting For Business Managers Part II Publisher : The Great Indian Book Tour (6 January 2021)	
2.	Dr. S. N. Maheshwari, C. A. Sharad, K. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons, 2018	
Reference Books		
1.	H J Roy, Accounting for Managers 2, Publisher: Vayu Education of India	

	ISBN: 9789380097626, Edition: 2, 2020
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CO 2	2	3	2	3	2	3	2	3
CO 3	2	3	2	3	2	3	2	3
CO 4	2	3	2	3	2	3	2	3
CO 5	2	3	2	3	2	3	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	2
CO2	2	3	2	3	2
CO3	2	3	2	3	2
CO4	2	3	2	3	2
CO5	2	3	2	3	2

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23PCRSE4P	ADVANCED MS-EXCEL	SEC	2	4	40	60	100

Learning Objectives		
L1	To use worksheet and work book	
L2	To import external data and creating table	
L3	To create chart and pivot table	
L4	To create custom auto filter	
L5	To prepare various financial statements	
UNIT	Contents	No. of Hours
I	Features of MS-Excel, work sheet and work book: Labeling and Naming Worksheets and Workbooks, Adding, Deleting and Saving Worksheets and Workbooks, Reposition Worksheets, Inserting, Deleting, and Renaming Worksheets, Copy Worksheets, printing a Workbook, formatting a Worksheet, Adding Elements to a Workbook, Protecting Worksheet and Workbook	12
II	Import external data and creating table: Import external data, creating a Table, Sorting Data into a Table, Data Validation, Consolidation. Defining Names in MS Excel, Macros: View Macros, Record Macros, Formulas and Functions: Creating a formula, Formula Auditing, Meaning and advantages of functions, Insert functions, Use relative References, Mathematical Functions, Statistical Advantages Functions, Date of functions, & Time Functions	12
III	Creating charts: Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting theChart, Types charts, Using Chart Templates. PivotTables: PivotTables, creating a Pivot Table, Filtering and Sorting a PivotTable,Using Slicers to manipulate Pivot Tables, Creating a Pivot Chart	12
IV	Filtering Data: Creating a Custom AutoFilter, Using an Advanced Filter, Data sorting. Data outline: Group, Ungroup and Subtotals. What if Analysis: Scenario manager, Goal seek, Data table	12
V	Preparation and presentation of Financial statement: Introduction to Financial Modeling, Representation of Financial Statement: Profit & Loss Account, Balance sheet, Cash Flow Statement. Ratio Analysis: Short Term, Long Term, Activity Ratios, Profitability Ratios. Financial Statement Analysis: Comparative, Common size statements and trend Analysis.	12
	Total	60
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Learn to use worksheet and workbook	K1,K2,K3,K4,K5
2	Understand to import external data and to create table	K1,K2,K3,K4,K5
3	Able to create chart and pivot table	K1,K2,K3,K4,K5,K6
4	Learn custom auto filter	K1,K2,K3,K4,K5,K6

5	Prepare various financial statements	K1,K2,K3,K4,K5,K6
Textbooks		
1.	Wallace Wang “Microsoft Office 2019 for Dummies” – 1 January 2018	
2.	Naveen Mishra “Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel, Publisher, Penman Books (1 January 2019), ISBN-10: 93890241539	
Reference Books		
1.	Lokesh Lalwani “ Excel 2019 All-In-One: Master the new features of Excel 2019 / Office 365 , BPB Publications; 1st edition (1 July 2019); BPB Publications, ISBN-10 : 9388511581.	
2.	Jordan Goldmeier” Advanced Excel Essentials , Apress; 1st ed. edition (14 November 2014), ISBN-10 : 1484207351	
Web Resources		
1.	https://ptvaim.ac.in/documents/Criteria%201/1.2.1/3.Syllabus%20Done/Syllabus%202022-23/12.Syllabus % 20 Certificate% 20Course% 20on% 20Advanced% 20ExcelExcel% 20Curriculum% 20new% 202022-23.pdf	
2.	https://mcrhrdi.gov.in/group1-2019/Reading%20Material/IT/Adv.Excel%20-%20Handbook(7-6-17).pdf	

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