

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.



PG DEPARTMENT OF COMMERCE **WITH COMPUTER APPLICATION**

MASTER OF COMMERCE (CA)

PART IV-SYLLABUS

Choice Based Credit System – CBCS

(As per TANSCHÉ)

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	23PCASE21	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	23PCASE31	Accounting for Managers- II	3	25	75	100	2
	23PCAIS31	Internship/ Industrial Activity	-	-	-	-	2

Semester - IV

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max Marks	Credits
Part – IV	23PCASE4P	Advanced MS-Excel	4	40	60	100	2

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23PCASE21	ACCOUNTING FOR MANAGERS – I	SEC	2	4	25	75	100

Learning Objectives		
L1	To impart knowledge about basic concepts of accounting and its applications	
L2	To understand double entry system of book keeping	
L3	To prepare subsidiary books and cash book	
L4	To prepare bank reconciliation statement and rectification of errors	
L5	To prepare final accounts	
UNIT	Contents	No. of Hours
I	Introduction for Accounting: Meaning and scope of Accounting, Basic Accounting concepts and conventions –Objectives of Accounting – Accounting transactions	12
II	Double Entry Book Keeping: Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance.	12
III	Subsidiary Books: Subsidiary book – Preparation of cash book – single column, double column and triplecolumns cash book.	12
IV	Bank Reconciliation and rectification of errors: Bank reconciliation statement – Errors – Types – Errors disclosed and not disclosed by trialbalance - Rectification of errors – Suspense account	12
V	Final Account: Preparation of Final Accounts – Adjustments – Closing stock, Outstanding, Prepaid and accrued, depreciation, bad and doubtful debts., provision and discount on debtors and creditors.	12
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Learn Accounting concepts, conventions and Accounting transactions	K1,K2,K3,K4,K5
2	Prepare Journal, Ledger and Trial Balance	K1,K2,K3,K4,K5
3	Prepare subsidiary books	K1,K2,K3,K4,K5,K6
4	Classify errors, making rectification entries and prepare BRS	K1,K2,K3,K4,K5,K6
5	Prepare Final Accounts with adjustments	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
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

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	3	2	3	3	2	1	2
CO 2	2	3	2	3	3	3	3	1
CO 3	1	2	3	3	3	3	2	3
CO 4	2	2	2	3	3	3	1	2
CO 5	1	2	3	2	2	3	2	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

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

Strong-3 Medium-2 Low-1

	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

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CO 2	3	2	2	3	2	2	3	1
CO 3	3	2	1	3	2	1	2	3
CO 4	3	2	3	3	2	3	1	2
CO 5	3	2	2	3	2	2	2	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

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

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Hours	Marks		
					CIAE	TEE	Total
23PCASE4P	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: Labelling 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 the Chart, Types charts, Using Chart Templates. PivotTables: PivotTables, creating a Pivot Table, Filtering and Sorting a Pivot Table, 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	K1,K2,K3,K4,K5
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,K6
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://mcrrdi.gov.in/group1-2019/Reading%20Material/IT/Adv.Excel%20-%20Handbook(7-6-17).pdf	

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CO 4	2	3	2	2	3	2	3	2
CO 5	2	3	2	2	3	2	3	2
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CO3	3	3	3	3	2
CO4	2	3	2	3	2
CO5	2	3	2	3	2
Strong-3	Medium-2	Low-1			