Percentage of Revision of B.Com CA Syllabus under Regulation 2020-2023

B.Com CA							
S.No	**Course Code**	**Course Title**	**Change Details**	**% of Changes**	**Content Deleted**	**Content Updated**	**Reason for Change** Subject Expert / Course Teacher / Alumni Opinion
1.	20UCC101	Core I: Financial Accounting	Enrich the content	65	**Unit I** Concepts & Convention (AS 09) **Unit II** Annuity Method of Depreciation **Unit III** Consignment Accounts: Consignment Accounts- Meaning – Features- Distinction between sale and consignment- Account sales – Non-Recurring Expenses – Recurring Expenses – Accounting Treatment of Consignment Transactions (Including normal and abnormal loss). **Unit IV** Joint Venture Account (AS-11): Joint Venture Account - Meaning- Features- Distinction between Joint Venture and	**Unit I** Journal, Ledger, Trial Balance **Unit III** Bank Reconciliation Statement – Pass Book – Cash Book – Preparation of Bank Reconciliation Statement – Rectification of Errors including Suspense Account (Simple Problems only). **Unit IV** Branch Accounts: Meaning – Types of Branches - Preparation of Branch Accounts (Excluding Foreign Branch). **Unit V** Departmental Accounting – Meaning – Need for Departmental Accounting –	Subject Expert

					Partnership-Accounting for Joint Venture-Separate set of books-Separate set of books is not kept **Unit V** Royalty Accounting: Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items- Average clause with stock policy (Excluding Consequential loss)	Advantages - Methods and Techniques of Departmental Accounting. Hire Purchase and Installments. Repossession: Meaning – Partial and Complete.	
2.	20UCC102	CORE II : Programming Laboratory – I : Office Automation & Web Designing	Integration of course	100		Syllabus attached	Subject Expert
3.	20UCC1A1	ALLIED I : Business Economics	Due to recent trends	5		**Unit I** Recent Trends in Business Economics **Unit II** Factors affecting Demand Schedule	Course Teacher
4.	20UCC203	Core III: Higher Financial Accounting	Content updation	15	**Unit III:** Sale of Firm to Company **Unit IV** Branch Accounts-Dependent Branch-Stock	**Unit I** Interest on Capital- Profit & Loss Appropriation Account- Capital Ratio – Past	Subject Expert

					and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer **Unit V** Hire Purchase and Installment-Hire Purchase Accounting - Default and Repossession-Installment Accounting.	Adjustment – Guarantees **Unit II: Added from Unit I:** Admission of a Partner – Methods of Valuation of Goodwill – Treatment for Goodwill – Revaluation of Assets and Liabilities **Unit III: Added from Unit I:** Retirement of a Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities – Memorandum of Revaluation Account – Treatment of Goodwill **Unit IV:** Admission Cum Retirement **Added form Unit I:** Settlement of Accounts – Retiring Partners Loan Account (with equal installments only) **Unit V: Added from Unit II& III:** Death of a Partner - Dissolution of a Firm -	

						Insolvency of Partners - Garner Vs Murray - Piecemeal Distribution (Proportionate Capital Method only).	
5.	20UCC2A2	ALLIED II : Business Mathematics & Statistics	Content enrichment	5		**Unit II** Basic Concepts – Effective Rate and Nominal Rate of Interest	Course Teacher
6.	20UCC305	CORE V : Corporate Accounting	Content Renovation	60	**Unit IV** Valuation of Shares – *Need* – Methods of Valuing Shares. Valuation of Goodwill – Need – Methods of Valuing Goodwill **Unit V** Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account	**Unit I: Added from Unit II:** Preference Shares & Debentures **Unit II: Added from Unit III:** Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments). **Unit III:** Amalgamation and Absorption of Companies (excluding Inter-Company Owings and Holdings) - External Reconstruction of	Subject Expert

						Companies. **Unit IV:** Holding Company Accounts: Meaning – Mutual Owings - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus Issue and Payment of Dividend - Preparation of Consolidated Balance Sheet (Revised Format) (Inter Company and Multiple-holdings excluded). **Unit V:** Banking Company Accounts – Rebate on Bills Discounted – Treatment - Preparation of Profit and Loss Account and Balance Sheet. Insurance Company Accounts: *Life Insurance* – Calculation of Life Assurance Fund - General Insurance (Fire and Marine	

						Insurance only).	
7.	20UCC306	CORE VI : Relational Database Management System and Oracle	Concept enrichment	5		**Unit V** Cursor Management	Course Teacher
8.	20UCC308	CORE VIII: Company Law	Change of course title and topic added due to recent amendment of law	5		**Unit V** NCLT – Functions – Advantages	Course Teacher
9.	20UCC3N1	NME: Customer Relationship Management	Due to recent trends	100		Syllabus attached	Subject Expert
10.	20UCC411	CORE XI :Programming Laboratory – IV : Visual Basic	Due to recent trends	20	**Programme 2.** Develop an application to perform to compute EOQ. **Programme 10.** Create a VB application to list the product life cycle	**Programme 8.** Design a student Login Form using Functions **Programme 10.** Develop an Application to move an object using Timer Control	Course Teacher
11.	20UCC412	CORE XII : Business Law	Change of course title	-		Syllabus attached	Subject Expert
12.	20UCC4A4	ALLIED IV : Principles of Management	Improve the knowledge of managerial skills	100		Syllabus attached	Subject Expert
13.	20UCC413	Core XIII : Principles of Marketing	Due to recent development in marketing	40	**Unit I:** Classifications of Marketing – Difference between Marketing and	**Unit I:** (Introduced) Marketing Mix – Introduction to Four P's	Subject Expert

					Selling **Unit II:** Product Policy – Pricing – Importance – Branding – Features – Types – Functions **Unit III:** Factors affecting choice of distribution – Personal selling – Causes of Personal Selling – Recruitment and Selection of Sales Force - Training – Methods **Unit IV:** Retail Marketing – Methods – Problems – Retail Marketing in India **Unit V:** Standardization - Types of standard-Trading - Types of Trading Agricultural Goods: Classification – Characteristics - Problems in Marketing of Agricultural Goods. Distinction between Manufacturing Goods and Agricultural Goods.	**Added form** **Unit IV:** Basics of Market Segmentation – Benefits of Market Segmentation **Unit II:** Product Branding, Packaging and Containerisati on **Unit III:** Advertising Media **Unit IV:** Transportation – Meaning – Types – Storage and Warehousing – Consumer Behaviour – Marketing and Government – Bureau of Indian Standards – Agmark – Consumerism – Consumer Protection – Rights of consumers **Unit V:** Online marketing: Meaning – Importance – Kinds– Advantages – Disadvantages . Modern Marketing concept- Global Marketing –E-marketing – Tele	

						marketing- Viral Marketing- Green Marketing - Marketing Ethics	
14	20UCC4N3	NME: Commerce and Computer Application Practical	Inculcate knowledge on practical banking and online transactions	100		Syllabus attached	Subject Expert
15	20UCC515	CORE XV : Banking and Insurance Law	Concept of Insurance added	10		**Unit – IV** Evolution of Insurance – Purpose & Need of Insurance **Unit – V** Insurance Contract – Utmost Good Faith – Insurable Interest	Subject Expert
16	20UCC5E1	Major Elective-I :Stock Market Operations	Exposure to stock market operations	100		Syllabus attached	Subject Expert
17	20UCC5S1	SBE(Major): Practical Marketing	Practical application of marketing	100		Syllabus attached	Subject Expert
18	20UCC619	CORE XIX : Management Accounting	Concept Improvement	10		**Unit I** Analysis and Interpretation of Financial Statements – Methods : Comparative & Common size	Subject Expert

						Statements, Trend Analysis	
19.	20UCC620	CORE XX :Programming Laboratory - VI: Multimedia	Due to recent trends	20		**Programme** 6. Panning shot of an image **Programme** 7. Hallowen Effect of an image	Course Teacher
20.	20UCC621	CORE XXI : Auditing & Corporate Governance	Enrich auditing strategies and business ethics skill	100		Syllabus attached	Subject Expert
21.	20UCC6E3	Major Elective-II : Entrepreneurial Development	Promote entrepreneur skills and women entrepreneurship	100		Syllabus attached	Subject Expert
22.	20UCC6E6	Major Elective-III : Foreign Exchange Management	Familiarizing foreign exchange operations	100		Syllabus attached	Subject Expert
23.	20UCC6S3	SBE (Major) : Commerce and Computer Application Practical	Inculcate knowledge on practical banking and online transactions	100		Syllabus attached	Subject Expert

BOS
CHAIRMAN

CHAIRPERSON
Board of Studies in Commerce (CA)
Nallamuthu Gounder Mahalingam College
Pollachi - 642 001