

**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS), COIMBATORE - 641 020**

**Name of the Programme:** B.Com (Commerce)

**Month & Year of Revision:**December2020

S.No.	Course Title	Course Code	% of Revision
1	Fundamentals of Accounting	20UCM1C01	100
2	Principles of Accountancy	20UCM1C02	20
3	Public Finance	20UCM2C04	100
4	Financial Accounting	20UCM2C05	20
5	Cost Accounting	20UCM5C15	20
6	Management Accounting	20UCM6C19	20

**Note:**

No.of Courses offered by the Department (A) 29

No.of Courses revised in BoS (20% Revision) (B) 6

Formula for Syllabus revision:  
(B/A)\*100 20.69%

Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision / Modification
<b>Fundamentals of Accounting</b>	20UCM1C01	<b>I to V</b>	No	New Course	<b>100</b>
<i>Total Percentage of course content Modified/Revised</i>					<b>100%</b>
Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision / Modification
<b>Principles of Accountancy</b>	20UCM1C02	<b>I</b>	Fundamentals of Book keeping – Accounting Concept and Conventions – Journal – Ledger - Preparation of Trial Balance - Subsidiary books.	Subsidiary books: Meaning, Benefits - Preparation of Subsidiary books– Rectification of Errors: Introduction, classification of errors (Simple Problems only).	<b>20</b>
<i>Total Percentage of course content Modified/Revised</i>					<b>20%</b>

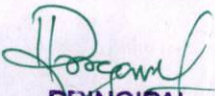
Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision / Modification
<b>Public Finance</b>	20UCM2C04	<b>I to V</b>	No	New Course	<b>100</b>
<i>Total Percentage of course content Modified/Revised</i>					<b>100%</b>

Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision / Modification
<b>Financial Accounting</b>	20UCM2C05	II	Depreciation: Methods – Reserves and Provisions.	Depreciation: Meaning and Definition – Causes of Depreciation – Methods of depreciation: Straight line method, Written down value method, Annuity method and Sinking fund method – Reserves and Provisions.	<b>20</b>
<b><i>Total Percentage of course content Modified/Revised</i></b>					<b>20%</b>

Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision / Modification
<b>Cost Accounting</b>	20UCM5C15	III	Labour – Systems of Wage Payment, Idle Time, Control Over Idle Time – Labour. Turnover - Overhead – Classification of Overhead – Allocation and Absorption of Overhead.	Labour wage payment: Meaning, Idle Time, Normal idle time, Control over idle time – Causes of labour turnover – Methods of wage payment – Time rate system, Piece rate system and Incentive schemes (Halsey and Rowan premium bonus plans only).	<b>10</b>
		IV	Process Costing: Features of Process Costing – Process Losses, Normal loss, abnormal loss and gain, Waste, Scrap - Reconciliation of Costs and Financial Accounts.	Overhead: Meaning – Classification of Overhead – Allocation and Apportionment of Overhead – Primary distribution - Secondary distribution under direct redistribution method, repeated distribution method and simultaneous equation method. Process Costing: Features of Process Costing – Process Losses, Normal loss, abnormal loss and gain, Waste, Scrap (Excluding inter process profits)	<b>10</b>
<b><i>Total Percentage of course content Modified/Revised</i></b>					<b>20%</b>

Course Title	Course code	Unit	Existing Content	Modified/Revised content	% of Revision / Modification
Management Accounting	20UCM6C19	III	Fund Flow and Cash Flow Analysis.	Fund Flow statement: meaning - uses and limitations of fund flow statement - Preparation of a fund flow statement. Cash Flow statement: meaning - objectives - utilities and limitations of cash flow statement - Preparation of a cash flow statement.	20
<i>Total Percentage of course content Modified/Revised</i>					20%

A. Balagayy  
Chairman  
Board of Studies

  
PRINCIPAL  
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