



J.N.N ARTS & SCIENCE WOMEN'S COLLEGE

Affiliated to University of Madras | ISO 9001 : 2015 Certified Institution

Dr. P. Rajalakshmi Ph.D .,

1.06.2021

Principal

To

The Registrar,

University of Madras,

Chennai.

I hope this letter finds you in good health and spirits. I am writing to bring to your attention a matter of significant importance regarding the curriculum and syllabus of the II B. Com course, specifically concerning the subject of Corporate Accounting.

As a student currently enrolled in the II B. Com program at university of madras, I have observed certain limitations and inefficiencies in the existing curriculum and syllabus for Corporate Accounting. Given the dynamic nature of corporate finance and accounting practices, it has become increasingly evident that our current curriculum might not adequately equip us with the skills and knowledge required to excel in the modern corporate environment.

In light of this, I am respectfully urging the university administration to consider updating the curriculum and syllabus of the Corporate Accounting course to align more closely with contemporary industry standards and best practices. This update could include the incorporation of relevant topics such as:

1. International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP)
2. Emerging trends in corporate governance and regulatory compliance
3. Advanced topics in financial analysis and reporting, including forensic accounting
4. Integration of technology in corporate accounting processes, such as ERP systems and data analytics

By revising the curriculum and syllabus to encompass these critical areas, our II B. Com graduates would be better prepared to navigate the complexities of the corporate world and contribute meaningfully to the organizations they join.

P. Rajalakshmi
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Furthermore, I am more than willing to collaborate with the faculty and administration in any capacity deemed necessary to facilitate this transition successfully. I believe that by working together, we can ensure that the educational experience provided by [University Name] remains at the forefront of excellence and innovation.

Thank you for considering my request. I look forward to a positive response and to witnessing the positive impact that an updated curriculum and syllabus will have on the future generations of II B. Com students at our esteemed university.

Yours sincerely,

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3. COURSE STRUCTURE:

Some of the subjects are brought with updated changes in Law, Computer, Taxation, Banking, Entrepreneurial Development, etc.

SEMESTER I

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	4	3	25	75	100
PART II	BP2-ENG01-Communicative English	3	3	50	50	100
PART III	BGE-CSC01 - Financial Accounting	6	4	25	75	100
	BGE-CSC02 - Business Communication	6	4	25	75	100
	BGE-CSA01 - Business Economics	5	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / NME*	2	2	25	75	100
	BP4-ECAM- English for Commerce and Management	4	4	50	50	100

*NME: Choose any one of the paper from other Department

SEMESTER II

Course content	Name of subject	Ins hrs	Credits	CIA	Extern	Total
PART I	Language Paper – II	4	3	25	75	100
PART II	English Paper – II	4	3	25	75	100
PART III	BGE-CSC03 - Advanced Financial Accounting	6	4	25	75	100
	BGE-CSC04 - Principles of Management.	6	4	25	75	100
	BGE-CSA02 - Indian Economy	6	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / NME*	2	2	25	75	100
	Soft Skills	2	3	50	50	100

*NME : Choose any one of the paper from other Department

SEMESTER III

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	BGE-CSC05 - Corporate Accounting	6	4	25	75	100
	BGE-CSC06 - Business Laws	5	4	25	75	100
	BGE-CSC07 - Banking Theory Law and Practice	5	4	25	75	100
	BGE-CSC08 - Marketing	5	4	25	75	100
	BGE-CSA3A - Business Statistics (OR) BGE-CSA3B - Rural Economics.	6	5	25	75	100
PART IV	Environmental Studies	1	Examination will be held in Semester IV			
	Soft Skills	2	3	50	50	100



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SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BGE-CSC09 - Advanced Corporate Accounting	6	4	25	75	100
	BGE-CSC10 - Company Law	5	4	25	75	100
	BGE-CSC11 - Financial Services.	5	4	25	75	100
	BGE-CSC12 - Indirect Taxation.	5	4	25	75	100
	BGE-CSA4A - Elements of Operations Research (OR) BGE-CSA4B - International Economics	6	5	25	75	100
PART IV	Environmental Studies	1	2	25	75	100
	Soft Skills	2	3	50	50	100

SEMESTER V


Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BGE-CSC13 - Elements of Cost Accounting	6	4	25	75	100
	BGE-CSC14 - Practical Auditing	6	4	25	75	100
	BGE-CSC15- Logistics and Supply Chain Management	6	4	25	75	100
	BGE-CSC16 - Financial Management	5	4	25	75	100
	BGE-CSE1A - Income Tax Law & Practice – I (OR) BGE-CSE1B - Visual Basic Programming	6	5	25	75	100
PART IV	Value Education	1	2	25	75	100

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BGE-CSC17 - Advanced Cost Accounting	6	4	25	75	100
	BGE-CSC18 - Management Accounting	6	4	25	75	100
	BGE-CSC19 - Entrepreneurial Development	6	4	25	75	100
	BGE-CSE2A - Income Tax Law & Practice – II (OR) BGE-CSE2B - Visual Basic Practical	6	5	25	75	100
	BGE-CSE3A - Human Resource Management (OR) BGE-CSE3B - Portfolio Management	6	5	40	60	100
	BGE-CSE3A - Human Resource Management (OR) BGE-CSE3B - Portfolio Management	6	5	25	75	100
PART V	Extension Activities		1			

Note: All the above subjects on Core, Elective and Allied are common to other B.Com Courses.




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UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC05

CORE-V: CORPORATE ACCOUNTING

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM) & BCom(CA)

Inst.Hrs : 6

YEAR: II

Credits : 4

SEMESTER: III

OBJECTIVES

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

OUTCOME:

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations

UNIT – I Share Capital

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

UNIT – II Debentures & Underwriting

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

UNIT – III Final Accounts

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

UNIT –IV Valuation of Goodwill & Shares

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

UNIT – V Accounting for Insurance Companies

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting-Cengage, New Delhi.
2. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.

BOOK REFERENCE:

1. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
2. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi
3. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.

WEB RESOURCE:

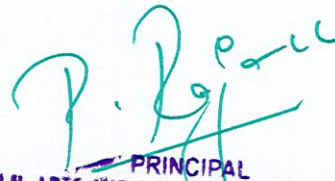
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