



University of Madras

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Undergraduate Programme in Commerce

Curriculum and Syllabus for

B.Com. (Hons.)

(With effect from the Academic Year 2023-24)

JUNE 2023

Note: The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.

B.COM HONOURS

PROGRAMME OBJECTIVE:

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management **through case studies and projects as part of their curriculum.**

B.Com. (Hons.) programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenges of tomorrow.

| LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME | |
|---|---|
| Programme : | B.COM HONOURS |
| Programme Code : | |
| Duration : | 3 Years (UG) |
| Programme Outcomes : (These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme) | PO1 : Disciplinary knowledge : Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study PO2 : Communication Skills : Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups. PO3 : Critical Thinking : Capability to apply analytic thought to the body of knowledge ; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. PO4 : Problem Solving : Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of |

| | |
|--|---|
| | <p>non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5 : Analytical Reasoning : Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6 : Research- related skill : A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p>PO7 : Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> |
| <p>Programme Specific Outcomes : (These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme)</p> | <p>PSO1 – Placement : To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society : To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p> <p>PSO4- Self learning- Experiment the theoretical concepts in practice through case studies and internships</p> |

B.COM – HONOURS

| Part | Course Code | Title of the Course | Credits | Hours |
|---|-------------|---|-----------|-----------|
| FIRST YEAR | | | | |
| FIRST SEMESTER | | | | |
| Part I | ---- | Language I | 3 | 6 |
| Part II | 100L1Z | English I | 3 | 6 |
| Part III | 149C1A | Core Paper I – Financial Accounting I | 5 | 5 |
| | 149C1B | Core Paper II - Principles of Management | 5 | 5 |
| | 149C1C | Internship (2 weeks) | 2 | - |
| | 149E1A | Elective I – E-Commerce | 3 | 4 |
| | 149E1B | Elective I - Indian Economic Development | | |
| | 149E1C | Elective I - Business Economics | | |
| Part IV | 149S1A | SEC – 1 MS Office for Commerce * | 2 | 2 |
| | 100L1L | Basic Tamil-I (Other Language Students) * | | |
| | 100L1M | Advanced Tamil-I (Other Language Students) * | | |
| | 149B1A | Foundation Course FC Professional Ethics | 2 | 2 |
| TOTAL | | | 25 | 30 |
| <p>* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)</p> <p>1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.</p> <p>2. Students who have not studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Basic Tamil comprising of Two Courses (level will be at 6th Std.).</p> <p>3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Advanced Tamil comprising of Two Courses.</p> | | | | |
| SECOND SEMESTER | | | | |
| Part I | ---- | Language II | 3 | 6 |
| Part II | 100L2Z | English II | 3 | 6 |
| Part III | 149C2A | Core Paper III – Financial Accounting II | 5 | 5 |
| | 149C2B | Core Paper IV- Business Law | 5 | 5 |
| | 149C2C | Internship (4 weeks) | 4 | - |
| | 149E2A | Elective II - Business Environment | 3 | 4 |
| | 149E2B | Elective II - Banking and Insurance | | |
| | 149E2C | Elective II –International Economics | | |
| Part IV | 149S2A | SEC – 2 - Accounting using MS Excel * | 2 | 2 |
| | 100L2L | Basic Tamil-II (Other Language Students) * | | |
| | 100L2M | Advanced Tamil-II (Other Language Students) * | | |
| | 149S2B | SEC – 3 - Retail Management | 2 | 2 |
| TOTAL | | | 27 | 30 |

| SECOND YEAR | | | | |
|------------------------|--------|--|-----------|-----------|
| THIRD SEMESTER | | | | |
| Part I | ---- | Language III | 3 | 6 |
| Part II | 200L3Z | English III | 3 | 6 |
| Part III | 249C3A | Core Paper V- Corporate Accounting I | 5 | 5 |
| | 249C3B | Core Paper VI - Company Law | 5 | 5 |
| | 249C3C | Internship (2 weeks) | 2 | - |
| | 249E3A | Elective III –International Trade | 3 | 4 |
| | 249E3B | Elective III - Principles of marketing | | |
| | 249E3C | Elective III – Indian Accounting Standards | | |
| Part IV | 249S3A | Skill Enhance Course SEC – 4 | 1 | 1 |
| | 249S3B | Skill Enhancement Course – SEC 5 | 2 | 2 |
| | ---- | Environmental Studies | - | 1 |
| | | TOTAL | 24 | 30 |
| FOURTH SEMESTER | | | | |
| Part I | ---- | Language IV | 3 | 6 |
| Part II | 200L4Z | English IV | 3 | 6 |
| Part III | 249C4A | Core Paper VII – Corporate Accounting II | 5 | 5 |
| | 249C4B | Core Paper VIII - Business Mathematics & Statistics | 5 | 5 |
| | 249C4C | Internship (4 weeks) | 4 | - |
| | 249E4A | Elective IV–Business Legislations Law Laws | 3 | 3 |
| | 249E4B | Elective IV– Logistics and Supply chain management | | |
| | 249E4C | Elective IV- Digital Marketing | | |
| Part IV | 249S4A | Skill Enhance Course SEC – 6 | 2 | 2 |
| | 249S4B | Skill Enhancement Course – SEC 7 | 2 | 2 |
| | 249V4A | Environmental Studies (EVS) | 2 | 1 |
| | | TOTAL | 29 | 30 |

| THIRDYEAR | | | | |
|-----------------------|------------------|---|------------|------------|
| FIFTH SEMESTER | | | | |
| Part III | 349C5A | Core Paper IX – Cost Accounting I | 4 | 5 |
| | 349C5B | Core Paper X - Management Accounting | 4 | 5 |
| | 349C5C | Core Paper XI – Income Tax Law and Practice I | 4 | 5 |
| | 349C5D | Core Paper XII – Auditing and Corporate Governance | 4 | 5 |
| | 349E5A 349E5B | Discipline Specific Elective 1/2 - Entrepreneurial Development / Research Methodology | 4 | 4 |
| | 349E5C 349E5D | Discipline Specific Elective 3/4 – Human Resource Management Microsoft Excel | 4 | 4 |
| Part IV | 349V5A | Value Education | 2 | 2 |
| | 349V5B | Internship (2 weeks) | 2 | - |
| | | TOTAL | 28 | 30 |
| SIXTH SEMESTER | | | | |
| Part III | 349C6A | Core Paper XIII – Cost Accounting - II | 4 | 6 |
| | 349C6B | Core Paper XIV- Income Tax Law and Practice II | 4 | 6 |
| | 349C6C | Core Paper XV- PROJECT | 8 | - |
| | 349C6D | Core XVI – Financial Management | 4 | 6 |
| | 349E6A 349E6B | Discipline Specific Elective 5/6- Service Marketing Indirect Taxation | 4 | 5 |
| | 349E6C 349E6D | Discipline Specific Elective 7/8- SPSS practical Financial Services | 4 | 5 |
| Part IV | 349V6A | General awareness for Competitive Examination | 2 | 2 |
| Part V | 349V6B | Extension Activity | 1 | - |
| | | TOTAL | 31 | 30 |
| | | GRAND TOTAL | 164 | 180 |

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B.COM. (HONS.) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
CORE – I: FINANCIAL ACCOUNTING I

| Subject Code | Subject Name | Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|----------|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | | | CIA | External | Total |
| 149C1A | Financial Accounting I | Core I | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the basic accounting concepts and standards. | | | | | | | | | | |
| LO2 | To know the basis for calculating business profits. | | | | | | | | | | |
| LO3 | To familiarize with the accounting treatment of depreciation. | | | | | | | | | | |
| LO4 | To learn the methods of calculating profit for single entry system. | | | | | | | | | | |
| LO5 | To gain knowledge on the accounting treatment of insurance claims. | | | | | | | | | | |
| Prerequisites: Should have studied Accountancy in XII Std | | | | | | | | | | | |
| Unit | Contents | | | | | | | | | | No. of Hours |
| I | Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation. | | | | | | | | | | 14 |
| II | Final Accounts (CASE STUDY) Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments | | | | | | | | | | 17 |
| III | Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate | | | | | | | | | | 15 |
| IV | Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. | | | | | | | | | | 14 |
| V | Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only) | | | | | | | | | | 15 |
| Total | | | | | | | | | | 75 | |

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| THEORY 20% & PROBLEM 80% | |
|--|---|
| CO | Course Outcomes |
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns |
| CO3 | Analyse the various methods of providing depreciation |
| CO4 | Evaluate the methods of calculation of profit |
| CO5 | Determine the royalty accounting treatment |
| Textbooks | |
| 1. | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 2. | S.N. Maheswari, Financial Accounting, Vikas Publications, Noida. |
| 3. | Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. |
| 4. | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. |
| 5. | R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi. |
| 1. | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. |
| 2. | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. |
| 3. | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. |
| 4. | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. |
| 5. | Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1. | https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 |
| 2. | https://www.slideshare.net/ramusakha/basics-of-financial-accounting |
| 3. | https://www.accountingtools.com/articles/what-is-a-single-entry-system.html |

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**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
 OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 | PSO 4 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|------------------|
| CO1 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| TOTAL | 15 | 11 | 15 | 15 | 13 | 12 | 11 | 10 | 15 | 11 | 11 | 15 |
| AVERAGE | 3 | 2.2 | 3 | 3 | 2.6 | 2.4 | 2.2 | 2 | 3 | 2.2 | 2.2 | 3 |

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FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

| Subject Code | Subject Name | Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|----------|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | | | CIA | External | Total |
| 149C1B | Principles of Management | Core II | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the basic management concepts and functions | | | | | | | | | | |
| LO2 | To know the various techniques of planning and decision making | | | | | | | | | | |
| LO3 | To familiarize with the concepts of organisation structure | | | | | | | | | | |
| LO4 | To gain knowledge about the various components of staffing | | | | | | | | | | |
| LO5 | To enable the students in understanding the control techniques of management | | | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | | | |
| Unit | Contents | | | | | | | | | | No. of Hours |
| I | Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. | | | | | | | | | | 14 |
| II | Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting. | | | | | | | | | | 14 |
| III | Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management. | | | | | | | | | | 15 |
| IV | Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH]. | | | | | | | | | | 17 |

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| | | |
|--|---|-----------|
| V | <p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p> | 15 |
| Total | | 75 |
| CO | Course Outcomes | |
| CO1 | Demonstrate the importance of principles of management. | |
| CO2 | Paraphrase the importance of planning and decision making in an organization. | |
| CO3 | Acquire the concept of various authorizes and responsibilities of an organization. | |
| CO4 | Enumerate the various methods of Performance appraisal | |
| CO5 | Demonstrate the notion of directing, co-coordination and control in the management. | |
| Textbooks | | |
| 1 | Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd, New Delhi. | |
| 2 | DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi. | |
| 3 | P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida. | |
| 4 | L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi. | |
| 5 | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi. | |
| Reference Books | | |
| 1 | K Sundhar, Principles Of Management, VijaiNicholos Imprints Limited, Chennai | |
| 2 | Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. | |
| 3 | Griffin, Management principles and applications, Cengage learning, India. | |
| 4 | H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York. | |
| 5 | Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. | |
| NOTE: Latest Edition of Textbooks May be Used | | |

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| Web Resources | |
|----------------------|---|
| 1 | http://www.universityofcalicut.info/sy1/management |
| 2 | https://www.managementstudyguide.com/manpower-planning.htm |
| 3 | https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392 |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|
| CO1 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 | 3 |
| TOTAL | 15 | 11 | 12 | 15 | 11 | 11 | 11 | 9 | 15 | 11 | 12 | 15 |
| AVERAGE | 3 | 2.2 | 2.4 | 3 | 2.2 | 2.2 | 2.2 | 1.8 | 3 | 2.2 | 2.4 | 3 |

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FIRST YEAR – SEMESTER – I
ELECTIVE – I: E-COMMERCE

| Subject Code | Subject Name | Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|------------|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | | | CIA | External | Total |
| 149E1A | E-Commerce | Elective I | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To know the goals of Electronic commerce | | | | | | | | | | |
| LO2 | To understand the various Business models in emerging E-commerce areas | | | | | | | | | | |
| LO3 | To have an insight on the internet marketing technologies | | | | | | | | | | |
| LO4 | To understand the benefits and implementation of EDI | | | | | | | | | | |
| LO5 | To examine the ethical issues of E-commerce | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | |
| Unit | Contents | | | | | | | | | | No. of Hours |
| I | Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce. | | | | | | | | | | 11 |
| II | E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing. | | | | | | | | | | 11 |
| III | E-Commerce Marketing Concepts (CASE STUDY) The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web. | | | | | | | | | | 14 |
| IV | Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. | | | | | | | | | | 12 |

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| | | |
|--------------|---|-----------|
| V | Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites. | 12 |
| TOTAL | | 60 |

| CO | Course Outcomes | |
|--|---|--|
| CO1 | Understand the role and features of world wide web | |
| CO2 | Understand the Benefits and model of e-tailing | |
| CO3 | Use the web enabled services | |
| CO4 | Tackle the threats in internet security system | |
| CO5 | Know about the Ethical principles Privacy and Information Rights | |
| Textbooks | | |
| 1 | Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4 th Edition, Pearson Education Limited, New Delhi | |
| 2 | S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi | |
| 3 | David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London | |
| 4 | Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida | |
| 5 | W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai | |
| Reference Books | | |
| 1 | Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai | |
| 2 | Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi | |
| 3 | Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi | |
| 4 | Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai | |
| 5 | J. Christopher Westl and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies , The MIT Press, Cambridge, London | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | https://www.investopedia.com/terms/e/ecommerce.asp | |
| 2 | https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/ | |
| 3 | https://techbullion.com/the-importance-of-ethics-in-ecommerce/ | |

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**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 | PSO4 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 11 | 13 | 11 | 15 | 11 | 11 | 11 | 15 | 15 | 11 | 15 |
| AVERAGE | 3 | 2.2 | 2.6 | 2.2 | 3 | 2.2 | 2.2 | 2.2 | 3 | 3 | 2.2 | 3 |

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FIRST YEAR – SEMESTER – I
SEC – 1 MS OFFICE FOR COMMERCE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 149S1A | 2 | | | | 2 | 2 | 40 | 60 | 100 |
| Unit | Contents | | | | | | | | No. of Hours |
| I | <p>Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation</p> <p>Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace</p> <p>Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text</p> | | | | | | | | 6 |
| II | <p>Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art</p> <p>Tables - Rows , Columns, Cell - Merge Cell - Split Cell</p> <p>TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count</p> <p>Working with Mail Merge</p> | | | | | | | | 6 |

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| | | |
|-----|--|---|
| III | <p>Introduction to MS Powerpoint</p> <p>Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master</p> <p>Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides</p> <p>Slideshow - F5 / Shift F5</p> <p>New Slide - Ctrl + M</p> <p>Animation Effects - Apply in objects within the Slide</p> <p>Transition Effect - Apply between slides</p> <p>Rehearse Timing - Set timing to each slide</p> <p>Loop until ESC - After reaching LAST slide, display again from 1st slide.</p> <p>SaveAs - PPSx - PowerPoint Show</p> <p>SlideShow - Use Pen / Highlighter</p> <p>Paste the Chart from Excel - Data linked to Excel source</p> <p>Insert Chart within PowerPoint - Data linked internally</p> | 6 |
| IV | <p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel</p> <p>Opening a Workbook - Understanding the Display Screen</p> <p>Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks</p> <p>Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents</p> <p>Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook</p> <p>Using Formulas</p> <p>Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p> | 6 |

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| | | |
|------------------------|---|-----------|
| V | <p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells</p> <p>Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height</p> <p>Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect</p> <p>Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External)</p> <p>Working with huge Dataset</p> <p>Using multilevel Sort - Using Filters - Fetching Unique Records</p> <p>Finding Duplicates - Applying Conditional Formatting Rules</p> <p>Applying Freeze Panes - Using Pivot Table (Layout & Format)</p> <p>Working with Charts</p> <p>Pie / Bar / Column / Line Charts - Titles / Legends / Data labels</p> <p>Copy / Pasting in Word / PowerPoint</p> <p>Printing Worksheets</p> <p>Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet</p> <p>Exiting Excel</p> | 6 |
| Total | | 30 |
| Reference Books | | |
| 1 | Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne. | |
| 2 | Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education. | |
| 3 | Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press. | |
| 4 | Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information | |
| 5 | Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications. | |
| 6 | Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley. | |
| Web Resources | | |
| 1 | Ms Word tutorial: https://youtu.be/S-nHYzK-BVg | |
| 2 | Ms PowerPoint: https://youtu.be/XF34-Wu6qWU | |
| 3 | Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705 | |
| 4 | Ms Excel functions: https://youtu.be/ShBTJrdioLo | |
| 5 | Materials : https://support.microsoft.com/en-us/training | |

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FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|------------------|---|---|---|---|----------|-------------|-----------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 149B1A | 2 | | | | 2 | 2 | 40 | 60 | 100 |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Concept and Theories of Business Ethics: Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions. | | | | | | | | 6 |
| II | Business Ethics: Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making. | | | | | | | | 6 |
| III | Ethical Dilemmas, Sources and their Resolutions: What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas? | | | | | | | | 6 |
| IV | Ethical Decision-making in Business: Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making. | | | | | | | | 6 |
| V | Human Values for Indian Managers: Lessons from Ancient Indian Education System – The Law of Karma–Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore. | | | | | | | | 6 |
| Total | | | | | | | | 30 | |
| Textbooks | | | | | | | | | |
| 1 | Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey | | | | | | | | |
| 2 | Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey | | | | | | | | |
| 3 | Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co | | | | | | | | |
| 4 | Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi. | | | | | | | | |
| 5 | R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited. | | | | | | | | |
| 6 | A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson. | | | | | | | | |
| 7 | A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”, Pearson India Education Service Pvt Ltd. | | | | | | | | |

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FIRST YEAR – SEMESTER - II
CORE – III: FINANCIAL ACCOUNTING II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 149C2A | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | The students are able to prepare different kinds of accounts such Higher purchase and Instalments System. | | | | | | | | |
| LO2 | To understand the allocation of expenses under departmental accounts | | | | | | | | |
| LO3 | To gain an understanding about partnership accounts relating to Admission and retirement | | | | | | | | |
| LO4 | Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm | | | | | | | | |
| LO5 | To know the requirements of international accounting standards | | | | | | | | |
| Prerequisites: Should have studied Accountancy in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit | | | | | | | | 15 |
| II | Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price. | | | | | | | | 15 |
| III | Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner. | | | | | | | | 15 |
| IV | Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. | | | | | | | | 15 |
| V | Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India | | | | | | | | 15 |

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| | | |
|--|---|-----------|
| | Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS. | |
| | TOTAL | 75 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |
| CO1 | To evaluate the Hire purchase accounts and Instalment systems | |
| CO2 | To prepare Branch accounts and Departmental Accounts | |
| CO3 | To understand the accounting treatment for admission and retirement in partnership | |
| CO4 | To know Settlement of accounts at the time of dissolution of a firm. | |
| CO5 | To elaborate the role of IFRS | |
| Textbooks | | |
| 1 | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | |
| 2 | M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi. | |
| 3 | R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi. | |
| 4 | S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi. | |
| 5 | T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai. | |
| Reference Books | | |
| 1 | Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida. | |
| 2 | Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai. | |
| 3 | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai. | |
| 4 | Tulsian , Advanced Accounting, Tata MC. Graw hills, India. | |
| 5 | Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 | |
| 2 | https://www.slideshare.net/ramusakha/basics-of-financial-accounting | |
| 3 | https://www.accountingtools.com/articles/what-is-a-single-entry-system.html | |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 | PSO 4 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|--------------|
| CO1 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| TOTAL | 16 | 11 | 14 | 15 | 14 | 12 | 11 | 11 | 15 | 11 | 11 | 15 |
| AVERAGE | 3.2 | 2.2 | 2.8 | 3 | 2.8 | 2.4 | 2.2 | 2.2 | 3 | 2.2 | 2.2 | 3 |

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FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 149C2B | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know the nature and objectives of Mercantile law | | | | | | | | |
| LO2 | To understand the essentials of valid contract | | | | | | | | |
| LO3 | To gain knowledge on performance contracts | | | | | | | | |
| LO4 | To define the concepts of Bailment and pledge | | | | | | | | |
| LO5 | To understand the essentials of contract of sale | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract | | | | | | | | 15 |
| II | Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract | | | | | | | | 15 |
| III | Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – | | | | | | | | 15 |
| IV | Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee. | | | | | | | | 15 |
| V | Sale of Goods Act 1930 (Case Study): Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |
| Course Outcome | | | | | | | | | |
| CO1 | Explain the Objectives and significance of Mercantile law | | | | | | | | |
| CO2 | Understand the clauses and exceptions of Indian Contract Act. | | | | | | | | |

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| | |
|--|---|
| CO3 | Explain concepts on performance, breach and discharge of contract. |
| CO4 | Outline the contract of indemnity and guarantee |
| CO5 | Explain the various provisions of Sale of Goods Act 1930 |
| Textbooks | |
| 1 | N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi. |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. |
| 3 | M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi |
| 4 | M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi. |
| 5 | Shusma Aurora, Business Law, Taxmann, New Delhi. |
| Reference Books | |
| 1 | Preethi Agarwal, Business Law, CA foundation study material, Chennai. |
| 2 | Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai. |
| 3 | Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi. |
| 4 | D.Geet, Business Law Nirali Prakashan Publication, Pune. |
| 5 | M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | www.cramerz.com www.digitalbusinesslawgroup.com |
| 2 | http://swcu.libguides.com/buslaw |
| 3 | http://libguides.slu.edu/businesslaw |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOTAL | 15 | 10 | 13 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II
ELECTIVE– II: BANKING & INSURANCE

| Subject Code | Subject Name | Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|-------------|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | | | CIA | External | Total |
| 149E2B | Banking and Insurance | Elective II | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the Role of banks in Economic Development. | | | | | | | | | | |
| LO2 | To know the work of commercial banks | | | | | | | | | | |
| LO3 | To gain an insight into advanced banking technologies. | | | | | | | | | | |
| LO4 | To familiarize the concepts of Insurance | | | | | | | | | | |
| LO5 | To learn the trends in insurance products | | | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | | | |
| Unit | Contents | | | | | | | | | | No. of Hours |
| I | Definition of Banks –Role of Banks and Economic Development – Commercial Banks – Functions – Central Banks (RBI) – Functions – Private Banks – RBI norms for Private Banks | | | | | | | | | | 10 |
| II | UNIT – II (CASE STUDY) Opening of accounts-savings, current and fixed deposit accounts- Pass book, cheque book. Negotiable Instruments – Features, Crossing, Endorsement, Material alteration, Paying Banker – Rights and Duties – Statutory Protection – Dishonour of cheques – Role of Collecting Banker | | | | | | | | | | 14 |
| III | UNIT-III Advanced Banking Technology E- Banking - Internet Banking – ATM- The Cash Machine Personal Identification Number - Electronic Fund Transfer - Electronic Clearing Systems – SWIFT – RTGS – NEFT – Core Banking – KYC – AML –Services of Ombudsman. | | | | | | | | | | 12 |
| IV | Insurance –meaning, definition , features, types of Insurance –life and non-life Insurance, Principles of Insurance, Life – Principles of Life Insurance, Insurance Products – Term assurance – whole life, endowment, annuities-Group Insurance and Health Insurance. | | | | | | | | | | 12 |
| V | General Insurance – fire, marine – Miscellaneous Insurance - IRDA – objectives, powers, Functions – Insurance Intermediaries – Foreign Insurers in India – Marketing of Insurance Services. | | | | | | | | | | 12 |
| TOTAL | | | | | | | | | | 60 | |
| CO | Course Outcomes | | | | | | | | | | |
| CO1 | Understand the e role of banks and growth of Indian Banking and Insurance Systems and their Modern Day Developments | | | | | | | | | | |
| CO2 | Illustrate the procedures for opening various bank accounts,crossing of cheques and,endorsement& identify the role of bankers | | | | | | | | | | |

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FIRST YEAR – SEMESTER – II
SEC – 2 ACCOUNTING USING EXCEL

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|--|---|---|---|---------|-------------|-------|--------------|-------|
| | | | | | | | CIA | External | Total |
| 149S2A | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Unit | Contents | | | | | | | No. of Hours | |
| I | <p>Using Financial Functions (Part 1)</p> <p>ACCRINT function - Returns the accrued interest for a security that pays periodic interest</p> <p>ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity</p> <p>AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient</p> <p>AMORLINC function - Returns the depreciation for each accounting period</p> <p>COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date</p> <p>COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date</p> <p>COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date</p> <p>COUPNCD function - Returns the next coupon date after the settlement date</p> <p>COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date</p> <p>COUPPCD function - Returns the previous coupon date before the settlement date</p> <p>CUMIPMT function - Returns the cumulative interest paid between two periods</p> <p>CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p> | | | | | | | 6 | |

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| | | |
|-----|--|---|
| II | <p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p> | 6 |
| III | <p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p> | 6 |

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| | | |
|----|---|-----------|
| IV | <p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p> | 6 |
| V | <p>Using Financial Functions (Part 5) SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p> | 6 |
| | Total | 30 |

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| Reference Books | |
|------------------------|---|
| 1 | Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING. |
| 2 | George J. Wright(2023), "EXCEL 2023: The Beginners Guide to Master". |
| 3 | L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference. |
| Web Links | |
| | 1. https://www.youtube.com/watch?v=kNaxTNSAtLk 2. https://www.youtube.com/watch?v=RsDFonVtKGM Tutorials : 1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/ 2. Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/ |

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FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 149S2B | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals | | | | | | | | 6 |
| II | Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management | | | | | | | | 6 |
| III | Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management | | | | | | | | 6 |
| IV | Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail | | | | | | | | 6 |
| V | Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics | | | | | | | | 6 |
| Total | | | | | | | | 30 | |
| Reference Books | | | | | | | | | |
| 1 | Retailing Management, Gibson C Vedamani , Jaico Publishing House | | | | | | | | |
| 2 | Retail Management, : Suja Nair, Publisher: Himalaya Publishing House | | | | | | | | |
| 3 | Retailing Management, : Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing | | | | | | | | |
| 4 | The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing | | | | | | | | |
| Web Links | | | | | | | | | |
| https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf | | | | | | | | | |

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SECOND YEAR – SEMESTER – III
CORE– V: CORPORATE ACCOUNTING I

| Subject Code | Subject Name | Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------------------------------|---|--------------|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | | | CIA | External | Total |
| 249C3A | Corporate Accounting I | Core Paper V | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand about the pro-rata allotment | | | | | | | | | | |
| LO2 | To know the provisions of Companies Act under Redemption of Preference shares and debentures | | | | | | | | | | |
| LO3 | To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013 | | | | | | | | | | |
| LO4 | To examine the factors affecting goodwill of a company | | | | | | | | | | |
| LO5 | To identify the Significance of Inflation accounting | | | | | | | | | | |
| Unit | Contents | | | | | | | | | | No. of Hours |
| I | Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. | | | | | | | | | | 13 |
| II | Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | | | | | | | | | | 15 |
| III | Final Accounts (CASE STUDY) Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. | | | | | | | | | | 17 |
| IV | Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Profit Prior to Incorporation. | | | | | | | | | | 15 |
| V | Accounting for Price level changes; Double accounting System and Electricity accounting | | | | | | | | | | 15 |
| TOTAL | | | | | | | | | | 75 | |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | | | |

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| CO | Course Outcomes |
|--|---|
| CO1 | To understand the provisions for underwriting commission |
| CO2 | To examine the provisions of issue and redemption of debentures |
| CO3 | To illustrate part I and part II forms |
| CO4 | To value shares and goodwill |
| CO5 | To examine the provision of double accounting system and inflation accounting. |
| Textbooks | |
| 1 | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, KalyaniPublication, New Delhi. |
| 2 | R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, NewDelhi. |
| 3 | B.Raman, Corporate Accounting, Taxmann, New Delhi. |
| 4 | Shukla, Grewal and Gupta- Advanced Accounts Vol I,S.Chand, New Delhi. |
| 5 | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi. |
| Reference Books | |
| 1 | T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai. |
| 2 | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi |
| 3 | Prof.Mukeshbramhbutt, Devi,Corporate AccountingI, AhilyaPublication, Madhya Pradesh |
| 4 | Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. |
| 5 | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.tickertape.in/blog/issue-of-shares/ |
| 2 | https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf |
| 3 | https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - III
CORE – VI: COMPANY LAW

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 249C3B | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know Company Law 1956 and Companies Act 2013 | | | | | | | | |
| LO2 | To have an understanding on the formation of a company | | | | | | | | |
| LO3 | To understand the requisites of meeting and resolution | | | | | | | | |
| LO4 | To gain knowledge on the procedure to appoint and remove Directors | | | | | | | | |
| LO5 | To familiarize with the various modes of winding up | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control. | | | | | | | | 15 |
| II | Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures. | | | | | | | | 15 |
| III | Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor - | | | | | | | | 15 |
| IV | Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts. | | | | | | | | 15 |
| V | Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |
| Course Outcomes | | | | | | | | | |

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| | |
|--|---|
| CO1 | Understand the classification of companies under the act |
| CO2 | Examine the contents of the Memorandum of Association & Articles of Association |
| CO3 | Know the qualification and disqualification of Auditors |
| CO4 | Understand the workings of National Company Law Appellate Tribunal (NCLAT) |
| CO5 | Analyse the modes of winding up |
| Textbooks | |
| 1 | N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. |
| 3 | M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai |
| 4 | Shusma Aurora, Business Law, Taxmann, New Delhi |
| 5 | M.C.Kuchal, Business Law, VikasPublication, Noida |
| Reference Books | |
| 1 | Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai |
| 2 | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai |
| 3 | KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal |
| 4 | S.D.Geet, Business Law Nirali Prakashan Publication, Pune |
| 5 | PreethiAgarwal, Business Law, CA foundation study material |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html |
| 2 | https://vakilsearch.com/blog/explain-procedure-formation-company/ |
| 3 | https://www.investopedia.com/terms/w/windingup.asp |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 15 | 15 | 10 | 15 | 15 | 10 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR– SEMESTER– III

ELECTIVE III –PRINCIPLES OF MARKETING

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 249E3B | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know the concept and functions of marketing | | | | | | | | |
| LO2 | To understand the importance of market segmentation | | | | | | | | |
| LO3 | To examine the stages of new product development | | | | | | | | |
| LO4 | To gain knowledge on the various advertising medias | | | | | | | | |
| LO5 | To analyse the global market environment | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Marketing Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing. | | | | | | | | 15 |
| II | Market Segmentation Meaning and definition – Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic – Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation. | | | | | | | | 15 |
| III | Product & Price Marketing Mix — an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies – Objectives –Factors Influencing Pricing– Kinds of Pricing. | | | | | | | | 15 |

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| | | |
|------------|---|-----------|
| IV | Promotions and Distributions Elements of promotion – Advertising – Objectives - Kinds of Advertising Media - Traditional vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling –Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods. | 15 |
| V | Competitive Analysis and Strategies Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E-Marketing & M-Marketing – E-Tailing – CRM –Market Research – MIS and Marketing Regulation. | 15 |
| | TOTAL | 75 |
| CO | Course Outcomes | |
| CO1 | Develop an understanding on the role and importance of marketing | |
| CO2 | Apply the 4p’s of marketing in their venture | |
| CO3 | Identify the factors determining pricing | |
| CO4 | Use the different Channels of distribution of industrial goods | |
| CO5 | Understand the concept of E-marketing and E-Tailing | |
| | Textbooks | |
| 1 | Philip Kotler, Principles of Marketing : A South Asian Perspective, Pearson Education, NewDelhi | |
| 2 | Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi. | |
| 3 | Dr.Amit Kumar, Principles of Marketing, Shashi bhawan Publishing House,Chennai | |
| 4 | Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons.New Delhi | |
| 5 | Neeru Kapoor Principles Of Marketing, PHILearning,NewDelhi | |

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| Reference Books | |
|--|---|
| 1 | Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi |
| 2 | Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai. |
| 3 | Assael, H. Consumer Behaviour and Marketing Action, USA :PWS-Kent |
| 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company |
| 5 | Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.aha.io/roadmapping/guide/marketing/introduction |
| 2 | https://www.investopedia.com/terms/m/marketsegmentation.asp |
| 3 | https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/ |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 12 | 10 | 10 | 10 | 10 | 15 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER – III
SEC – 4 Basics of Entrepreneurship

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|-----------------|--|---|---|---|---------|-------------|-----------|--------------|-------|
| | | | | | | | CIA | External | Total |
| 249S3A | 1 | | | | 1 | 1 | 25 | 75 | 100 |
| Unit | Contents | | | | | | | No. of Hours | |
| I | Introduction to Entrepreneurship Meaning- Characteristics – Dimensions of an Entrepreneurship- Fostering critical thinking and innovation. | | | | | | | 3 | |
| II | Idea Generation and selection Design Thinking Process- Creativity – Innovation- Ideas Generation techniques – Analysis of Business opportunity – Fishbowl Method –Brainstroming. | | | | | | | 3 | |
| III | Pitching the business Idea Business Models- Costing and Pricing - -Market survey- Writing of a B-Plan | | | | | | | 3 | |
| IV | Bootstrap of an Enterprise Process of setting up an Enterprise – Feasibility Study-Marketing- Technical and Financial. | | | | | | | 3 | |
| V | Finance and Government Support to setting up of an Enterprise Sources of Funds- Government Schemes for entrepreneurs | | | | | | | 3 | |
| Total | | | | | | | 15 | | |
| Text Books | | | | | | | | | |
| 1 | Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications, Chennai. | | | | | | | | |
| 2 | Vasanth Desai, (Reprint 2017) Dynamics of Entrepreneurial Development and Management, 24 th Edition, Himalaya Publishing House, Mumbai. | | | | | | | | |
| Reference Books | | | | | | | | | |
| 1 | Dr.C.B.Gupta and S.S.Khanka(Reprint 2014), Entrepreneurship and Small Business Management, Sultan Chand & Sons, New Delhi. | | | | | | | | |

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SECOND YEAR – SEMESTER – IV
CORE – VII: CORPORATE ACCOUNTING - II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------------------------------|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 249C4A | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know the types of Amalgamation, Internal and external Reconstruction | | | | | | | | |
| LO2 | To know Final statements of banking companies | | | | | | | | |
| LO3 | To understand the accounting treatment of Insurance company accounts | | | | | | | | |
| LO4 | To understand the procedure for preparation of consolidated Balance sheet | | | | | | | | |
| LO5 | To have an insight on modes of winding up of a company | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method(Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction | | | | | | | | 15 |
| II | Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949. | | | | | | | | 15 |
| III | Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format. | | | | | | | | 15 |
| IV | Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). | | | | | | | | 15 |
| V | Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts. | | | | | | | | 15 |
| | TOTAL | | | | | | | | 75 |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | |
| Course Outcomes | | | | | | | | | |

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| | |
|--|---|
| CO1 | Understand the accounting treatment of amalgamation, absorption and external reconstruction |
| CO2 | Apply and alter the share capital and internal reconstruction |
| CO3 | Do the accounting procedure of non-performing assets |
| CO4 | Give the consolidated accounts of holding companies |
| CO5 | Prepare liquidator's final statements |
| Textbooks | |
| 1 | S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi. |
| 2 | Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai. |
| 3 | R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi. |
| 4 | M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi. |
| 5 | T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai |
| Reference Books | |
| 1 | B.Raman, Corporate Accounting, Taxmann, New Delhi |
| 2 | M.C.Shukla, Advanced Accounting,S.Chand, New Delhi |
| 3 | Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh |
| 4 | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. |
| 5 | Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126 |
| 2 | https://www.slideshare.net/debchat123/accounts-of-banking-companies |
| 3 | https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862 |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER – IV

CORE – VIII: BUSINESS MATHEMATICS & STATISTICS

| Subject Code | Subject Name | Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|---|-----------------|---|---|---|---|---------|-------------|-------|----------|---------------------|
| | | | | | | | | | CIA | External | Total |
| 249C4B | Business Mathematics & Statistics | Core Paper VIII | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To impart knowledge on the basics of ratio, proportion, indices and proportions | | | | | | | | | | |
| LO2 | To learn about simple and compound interest and arithmetic, geometric and harmonic progressions. | | | | | | | | | | |
| LO3 | To familiarise with the measures of central tendency | | | | | | | | | | |
| LO4 | To conceptualise with correlation co-efficient | | | | | | | | | | |
| LO5 | To gain knowledge on time series analysis | | | | | | | | | | |
| Unit | Contents | | | | | | | | | | No. of Hours |
| I | Ratio: Ratio, Proportion and Variations, Indices and Logarithms. | | | | | | | | | | 15 |
| II | Interest and Annuity: Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications. | | | | | | | | | | 14 |
| III | Business Statistics Measures of Central Tendency: Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient. | | | | | | | | | | 14 |
| IV | Correlation and Regression (Case Study): Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients. | | | | | | | | | | 17 |
| V | Time Series Analysis and Index Numbers: Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index. | | | | | | | | | | 15 |
| | TOTAL | | | | | | | | | | 75 |
| CO | Course Outcomes | | | | | | | | | | |
| CO1 | Learn the basics of ratio, proportion, indices and proportions | | | | | | | | | | |
| CO2 | Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions. | | | | | | | | | | |
| CO3 | Determine the various measures of central tendency | | | | | | | | | | |
| CO4 | Calculate the correlation co-efficients. | | | | | | | | | | |
| CO5 | Assess problems on time series analysis | | | | | | | | | | |
| Textbooks | | | | | | | | | | | |

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| | |
|--|---|
| 1 | Dr.B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai |
| 2 | Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida |
| 3 | A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan publishing, Pune |
| 4 | Dr.S.Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra |
| 5 | P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai |
| Reference Books | |
| 1 | J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida |
| 2 | Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York |
| 3 | Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover |
| 4 | Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi |
| 5 | R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.britannica.com/biography/Henry-Briggs |
| 2 | https://corporatefinanceinstitute.com/resources/data-science/central-tendency/ |
| 3 | https://www.expressanalytics.com/blog/time-series-analysis/ |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 | PSO 4 |
|----------------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 |
| TOTAL | 15 | 11 | 15 | 11 | 12 | 11 | 15 | 11 | 15 | 11 | 11 | 15 |
| AVERAGE | 3 | 2.2 | 3 | 2.2 | 2.4 | 2.2 | 3 | 2.2 | 3 | 2.2 | 2.2 | 3 |

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SECOND YEAR – SEMESTER - IV

ELECTIVE IV: DIGITAL MARKETING

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 249E4C | 3 | | | | 3 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enable the learners to know about basic concepts of digital marketing | | | | | | | | |
| LO2 | To analyse buyer behaviour and marketing communication | | | | | | | | |
| LO3 | To know about advertising and social networking | | | | | | | | |
| LO4 | To enable knowledge of digital marketing tool, online marketing matrixes | | | | | | | | |
| LO5 | To comprehend Web Marketing Strategies | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction: Digital Marketing meaning, scope and Importance, Types, Digital Marketing Channels, Traditional Marketing Vs Digital Marketing, Reason for choosing Digital Marketing, Opportunities and challenges in Digital Marketing, | | | | | | | | 8 |
| II | Online Buyer Behaviour, Website Design, Online user experience, online site design, Integrated Internet Marketing Communications, Interactive Marketing Communication, Search Engine Optimization, Creating and Managing Campaigns | | | | | | | | 9 |
| III | Digital Promotion Techniques: E-Mail marketing, Permission Marketing, Viral Marketing, Social Media Marketing, Content Marketing, Facebook Advertising, Visual Advertising, Display Advertising, Mobile Advertising, Image Advertising, Video Advertising; YouTube Advertising, Concept of SNS Industry (Social Networking Site Industry) | | | | | | | | 9 |
| IV | Google Analytics, Tracking Performance, Tracking Mobile marketing Performance, Web Analytics, Traffic Reports, Behaviour reports, KPIs in analytics, Tracking SMM performance | | | | | | | | 8 |
| V | Web marketing strategy, Web marketing environment, Web Content, Web marketing tools (CASE STUDY) | | | | | | | | 11 |
| | TOTAL | | | | | | | | 45 |
| CO | Course Outcomes | | | | | | | | |
| CO1 | Remember the scope of digital marketing and how it integrates with overall business and marketing strategy globally | | | | | | | | |
| CO2 | Assess various digital channels and understand which are most suitable to an idea or solution | | | | | | | | |
| CO3 | Summarisethe fundamentals of a digital marketing campaign, and be able to apply it to achieve your business objectives | | | | | | | | |
| CO4 | Knowledge on usage of internet for promotion using digital marketing communication | | | | | | | | |

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| | |
|--|---|
| CO5 | Students will be able to establish in web marketing |
| Textbooks | |
| 1 | Ryan Damian, Understanding Digital Marketing, Kogan Page, London, UK |
| 2 | Parkin Godfrey, Digital Marketing: Strategies For Online Success, New Holland Publishers, London |
| 3 | Hanson, W. and Kalyanam, E-Commerce and Web Marketing, Cengage. |
| 4 | Puneet Singh Bhatia, Fundamentals Of Digital Marketing, Pearson, New Delhi |
| Reference Books | |
| 1 | Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey |
| 2 | Seema Gupta, Digital Marketing, Mcgraw Hill Education, New Delhi |
| 3 | Swaminathan T N , Digital Marketing: From Funamentals To Future, Cengage Learning, Boston |
| 4 | Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital- |
| 2 | https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital- |
| 3 | https://www.redandyellow.co.za/content/uploads/woocommerce_uploads/2017/10/emarketing_te |
| 4 | https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to- |
| 5 | https://www.gbv.de/dms/zbw/865712123.pdf |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 | PSO4 |
|---------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| TOTAL | 15 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 15 | 11 | 11 | 15 |
| AVERAGE | 3 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 | 2 | 2.2 | 2.2 | 3 |

Strong - 3

Medium – 2

Low – 1

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

ENVIRONMENTAL STUDIES PROGRAMME
ABILITY ENHANCEMENT COMPULSORY COURSES
(AECC- Environmental Studies)

Syllabus with effect from the academic year 2018-2019
(i.e. for batch of candidates admitted to the course from the academic year 2017-18)

Credits: 2

II Year / III/IV Sem.

Unit 1: Introduction to Environmental Studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; concept of sustainability and sustainable development.

Unit 2 : Ecosystem (2 lectures)

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:
Food chains, food webs and ecological succession, Case studies of the following ecosystem:
 - a) Forest ecosystem
 - b) Grassland ecosystem
 - c) Desert ecosystem
 - d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

Unit 3: Natural Resources : Renewable and Non – renewable Resources (6 lectures)

- Land resources and land use change: Land degradation, soil erosion and desertification.
- Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water : Use and over –exploitation of surface and ground water, floods, droughts, conflicts over water (international and inter-state).
- Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit 4: Biodiversity and Conservation (8 lectures)

- Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hot spots
- India as a mega- biodiversity nation, Endangered and endemic species of India.
- Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ Conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5: Environmental Pollution (8 lectures)

- Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution.
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste
- Pollution case studies.

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Unit 6: Environmental Policies & Practices (8 lecturers)

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.

Unit 7: Human Communities and the Environment (7 lectures)

- Human population growth, impacts on environment, human health and welfare.
- Resettlement and rehabilitation of projects affected persons; case studies.
- Disaster management: floods, earthquake, cyclone and landslides.
- Environmental movements : Chipko, Silent Valley, Bishnois of Rajasthan.
- Environmental ethics : Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies(e.g. CNG Vehicles in Delhi)

Unit 8 : Field Work (6 lectures)

- Visit to an area to document environmental assets: river / forest/ flora/ fauna etc.
- Visit to a local polluted site – Urban / Rural/ Industrial/ Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystem- pond, river, Delhi Ridge etc.

(Equal to 5 Lectures)

Suggested Readings:

1. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
4. Gleick,P.H.1993.Water Crisis. Pacific Institute for Studies in Dev.,Environment & Security. Stockholm Env.Institute, Oxford Univ.Press.
5. Groom, Martha J., Gary K.Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates,2006.
6. Grumbine,R.Edward, and Pandit,M.K2013.Threats from India's Himalayas dams .Science,339:36-37
7. McCully,P.1996.Rivers no more :the environmental effects of dams(pp.29-64).Zed books.
8. McNeill,John R.2000.Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum,E.P.,Odum, H.T.& Andrees,J.1971.Fundamental of Ecology. Philadelphia Saunders.
10. Pepper,I.L.,Gerba,C.P & Brusseau,M.L.2011.Environmental and Pollution Science. Academic Press.
11. Rao,M.N.& Datta,A.K1987.Waste Water Treatment. Oxford and IBH Publishing Co.Pvt.Ltd.
12. Raven,P.H.,Hassenzahl,D.M & Berg,L.R.2012 Environment.8th edition. John Willey & sons.

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13. Rosencranz, A., Divan, S., & Noble, M.L. 2001. Environmental law and policy in India. Tirupathi 1992.
14. Sengupta, R. 2003. Ecology and Economics: An approach to sustainable development. OUP
15. Singh, J.S., Singh, S.P and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S.Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H (eds). 2013. Conservation Biology :Voices from the Tropics. John Willey & Sons.
17. Thapar, V. 1998. Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren, C.E. 1971. Biology and water Pollution Control. WB Saunders.
19. Willson, E.O. 2006. The Creation: An appeal to save life on earth..New York: Norton.
20. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

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U.G. DEGREE COURSE

PART – IV - VALUE EDUCATION

Common for all U.G. & Five Year Integrated Courses
(Effective from the Academic Year 2012 – 2013)

SYLLABUS

CREDITS: 2

III YEAR / V SEM

Objective: Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality. A value system is a set of consistent values and measures. Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful. There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values. Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be. There are representative values like, "Equal rights for all", "Excellence deserves admiration". "People should be treated with respect and dignity". Values tend to influence attitudes and behavior and help to solve common human problems. Values are related to the norms of a culture.

UNIT I: Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living – balancing the outer and inner – Body, Mind and Intellectual level – Duties and responsibilities.

UNIT II: Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking.

UNIT III: Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr.A P J Kalam's ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.

UNIT IV: Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment.

UNIT V: Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.

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Books for Reference :

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Satchidananda, M.K: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991.
4. Das, M.S. & Gupta, V.K.: Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
5. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
6. Ruhela, S.P.: Human Values and education, Sterling Publications, New Delhi, 1986.
7. Kaul, G.N.: Values and Education in Independent Indian, Associated Publishers, Mumbai, 1975.
8. NCERT, Education in Values, New Delhi, 1992.
9. Swami Budhananda (1983) How to Build Character A Primer : Rmakrishna Mission, New Delhi.
10. A Culture Heritage of India (4 Vols.), Bharatiya Vidya Bhuvan, Bombay, (Selected Chapters only)
11. For Life, For the future : Reserves and Remains – UNESCO Publication.
12. Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996.
13. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
14. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.
15. Awakening Indians to India, Chinmayananda Mission, 2003.

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THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING - I

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------------------------------|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 349C5A | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the various concepts of cost accounting. | | | | | | | | |
| LO2 | To prepare and reconcile Cost accounts. | | | | | | | | |
| LO3 | To gain knowledge regarding valuation methods of material. | | | | | | | | |
| LO4 | To familiarize with the different methods of calculating labour cost. | | | | | | | | |
| LO5 | To know the apportionment of Overheads. | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre. | | | | | | | | 15 |
| II | Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing. | | | | | | | | 15 |
| III | Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials – Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method. | | | | | | | | 15 |
| IV | Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement. | | | | | | | | 15 |
| V | Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate. | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | |

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| Course Outcomes | |
|--|---|
| CO1 | Remember and recall the various concepts of cost accounting |
| CO2 | Demonstrate the preparation and reconciliation of cost sheet. |
| CO3 | Analyse the various valuation methods of issue of materials. |
| CO4 | Examine the different methods of calculating labour cost. |
| CO5 | Critically evaluate the apportionment of Overheads. |
| Textbooks | |
| 1 | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi |
| Reference Books | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York. |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi, |
| 3 | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi |
| 4 | Murthy A &Gurusamy S,Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai |
| 5 | Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html |
| 2 | https://www.accountingtools.com/articles/what-is-material-costing.html |
| 3 | https://www.freshbooks.com/hub/accounting/overhead-cost |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 13 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. (HONS.) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – V
CORE – X:MANAGEMENT ACCOUNTING

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------------------------------|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 349C5B | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand basics management accounting | | | | | | | | |
| LO2 | To know the aspects of Financial Statement Analysis | | | | | | | | |
| LO3 | To familiarize with fund flow and cash flow analysis | | | | | | | | |
| LO4 | To learn about budgetary control | | | | | | | | |
| LO5 | To gain insights into marginal costing. | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. | | | | | | | | 15 |
| II | Ratio Analysis (Case Study) Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | | | | | | | | 15 |
| III | Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities | | | | | | | | 15 |
| IV | Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | | | | | | | | 15 |
| V | Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution-Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor. | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | |

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| CO | Course Outcomes |
|--|---|
| CO1 | Remember and recall basics in management accounting |
| CO2 | Apply the knowledge of preparation of Financial Statements |
| CO3 | Analyse the concepts relating to fund flow and cash flow |
| CO4 | Evaluate techniques of budgetary control |
| CO5 | Formulate criteria for decision making using principles of marginal costing. |
| Textbooks | |
| 1 | Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications, |
| 2 | Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi. |
| 3 | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai. |
| 4 | Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai. |
| 5 | T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications,Chennai. |
| Reference Books | |
| 1 | Chadwick – The Essence of Management Accounting, Financial Times Publications, England. |
| 2 | Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai. |
| 3 | Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai. |
| 4 | Hansen - Mowen, Cost Management Accounting and Control, South Western College, India. |
| 5 | N.P. Srinivasan, Management Accounting, New Age publishers, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300 |
| 2 | https://accountingshare.com/budgetary-control/ |
| 3 | https://www.investopedia.com/terms/m/marginalcostofproduction.asp |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 11 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.1 | 2.6 | 2 | 2 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
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THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE-I

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 349C5C | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the basic concepts & definitions under the Income Tax Act,1961. | | | | | | | | |
| LO2 | To compute the residential status of an assessee and the incidence of tax. | | | | | | | | |
| LO3 | To compute income under the head salaries. | | | | | | | | |
| LO4 | To learn the concepts of Annual value, associated deductions and the calculation of income from House property. | | | | | | | | |
| LO5 | To compute the income from Business & Profession considering its basic principles & specific disallowances. | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10. | | | | | | | | 15 |
| II | Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax. | | | | | | | | 15 |
| III | Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income . | | | | | | | | 15 |
| IV | Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property. | | | | | | | | 15 |
| V | Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession. | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |
| Course Outcomes | | | | | | | | | |

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| THEORY 20% & PROBLEMS 80% | |
|--|---|
| CO1 | Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act. |
| CO2 | Assess the residential status of an assessee & the incidence of tax. |
| CO3 | Compute income of an individual under the head salaries. |
| CO4 | Ability to compute income from house property. |
| CO5 | Evaluate income from a business carried on or from the practice of a Profession. |
| Textbooks | |
| 1 | V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. |
| 3 | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 4 | H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. |
| 5 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. |
| Reference Books | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi. |
| 3 | Vinod K. Singhanian, Students Guide to Income Tax.,U.K. Bharghava Taxman. |
| 4 | Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi. |
| 5 | Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://cleartax.in/s/residential-status/ |
| 2 | https://www.legalraasta.com/itr/income-from-salary/ |
| 3 | https://taxguru.in/income-tax/income-house-properties.html |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 10 | 10 | 15 | 13 | 10 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2.6 | 2 |

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 349C5D | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enable students to understand process of auditing and its classification. | | | | | | | | |
| LO2 | To impart knowledge on internal check and internal control. | | | | | | | | |
| LO3 | To illustrate the role of auditors in company. | | | | | | | | |
| LO4 | To help students understand the framework, theories and models of Corporate Governance. | | | | | | | | |
| LO5 | To provide insights into the concept of Corporate Social Responsibility | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations | | | | | | | | 15 |
| II | Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation | | | | | | | | 15 |
| III | Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools. | | | | | | | | 15 |
| IV | Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors | | | | | | | | 15 |
| V | Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |

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| Course Outcomes | |
|--|---|
| CO1 | Define auditing and its process. |
| CO2 | Compare and contrast essence of internal check and internal control. |
| CO3 | Identify the role of auditors in companies. |
| CO4 | Define the concept of Corporate Governance. |
| CO5 | Appraise the implications of Corporate Social Responsibility |
| Textbooks | |
| 1 | Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi |
| 2 | B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi. |
| 3 | Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra |
| 4 | ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi. |
| Reference Books | |
| 1 | Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley |
| 2 | Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra |
| 3 | C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi. |
| 4 | Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.wallstreetmojo.com/audit-procedures/ |
| 2 | https://theinvestorsbook.com/company-auditor.html |
| 3 | https://www.investopedia.com/terms/c/corp-social-responsibility.asp |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 13 | 10 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2.6 | 2 |

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 2 / 2 : RESEARCH METHODOLOGY

| Subject Code | Subject Name | Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|----------------------------------|---|---|---|---|---------|-------------|-----------|---------------------|-------|
| | | | | | | | | | CIA | External | Total |
| 349E5B | Research Methodology | Discipline Specific Elective 2/2 | 4 | | | | 4 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To get introduced to research methodology | | | | | | | | | | |
| LO2 | To have an overview of sampling techniques | | | | | | | | | | |
| LO3 | To be familiar with testing of data | | | | | | | | | | |
| LO4 | To learn procedures of statistical analysis of data | | | | | | | | | | |
| LO5 | To gain knowledge about preparation of report . | | | | | | | | | | |
| Unit | Contents | | | | | | | | | No. of Hours | |
| I | Introduction to research methodology – meaning and purpose – Types of Research; Research design –steps in selection & formulation of a research problem – steps in research | | | | | | | | | 10 | |
| II | Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size | | | | | | | | | 12 | |
| III | Measurement & scaling techniques – Data collection – methods – testing validity and reliability | | | | | | | | | 12 | |
| IV | Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS) | | | | | | | | | 14 | |
| V | UNIT V (CASE STUDY) Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style &conventions in reporting – steps in drafting of report | | | | | | | | | 12 | |
| TOTAL | | | | | | | | | 60 | | |
| CO | Course Outcomes | | | | | | | | | | |
| CO1 | Acquaintance with basics of research and general introduction to Research Methodology | | | | | | | | | | |
| CO2 | Outline the Meaning of Hypotheses, its types and Purpose of using sampling technique | | | | | | | | | | |
| CO3 | Apply provisions of Different methods of data Collection | | | | | | | | | | |
| CO4 | Summarise the Stages and steps in Processing of Data and Application of Computers for analysi | | | | | | | | | | |
| CO5 | Discuss Different types of report and the methodology in writing the same | | | | | | | | | | |

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| Textbooks | |
|--|---|
| 1 | Kothari C.R., Research Methodology, Vikas Publishing Ltd. |
| 2 | Ratan Khasnabis, SuvasisSaha – Research methodology –Universities Press (India) Private Limited, Hyderabad. |
| 3 | Shashi K. Gupta, Praneet Rangi, Research Methodology and Report writing, Kalyani Publishers |
| 4 | Kartikeya Bolar, Rajdeep Chakraborti , Amarnath Mitra, I.Shridharan – Business research and Analytics – Cengage , New Delhi |
| Reference Books | |
| 1 | William G.Zikmund, Barry J.Babin, Jon C.Carr, Mitch Griffin – Business Research methods - Cengage, New Delhi |
| 2 | Dr M Ranganatham, Business Research Methods, Himalayas Publishing |
| 3 | William C Emory, Business Research Methods, R.D. Irwin. Inc |
| 4 | Robert G Murdick, Business Research – Concepts & Practice, International text book Company |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://research.com/research/how-to-write-research-methodology |
| 2 | https://eduvoice.in/types-research-methodology/ |
| 3 | https://research-methodology.net/research-methodology/ |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 | PSO4 |
|---------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 |
| TOTAL | 15 | 13 | 14 | 11 | 14 | 11 | 14 | 14 | 15 | 11 | 13 | 15 |
| AVERAGE | 3 | 2.6 | 2.8 | 2.2 | 2.8 | 2.2 | 2.8 | 2.8 | 3 | 2.2 | 2.6 | 3 |

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THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 3 / 4 : HUMAN RESOURCE MANAGEMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 349E5C | 4 | | | | 4 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| C1 | To understand aspects relating to Human resource management | | | | | | | | |
| C2 | To know strategies relating to Human Resource management | | | | | | | | |
| C3 | To be acquainted with Industrial Relations Policy. | | | | | | | | |
| C4 | To learn about organisation culture | | | | | | | | |
| C5 | To assimilate knowledge on employee welfare. | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification. | | | | | | | | 12 |
| II | Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model. | | | | | | | | 12 |
| III | Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism – Discipline - Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947. | | | | | | | | 12 |
| IV | Organisational Development and Collective Bargaining Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining | | | | | | | | 12 |
| V | Employee welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits. | | | | | | | | 12 |
| TOTAL | | | | | | | | 60 | |
| CO | Course Outcomes | | | | | | | | |

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| | |
|--|---|
| CO1 | Remember and recall concepts of Human resource management |
| CO2 | Choose appropriate strategies for human resource management |
| CO3 | Compare and contrast various industrial relations policy. |
| CO4 | Determine appropriate organisation culture. |
| CO5 | Formulate strategies for employee welfare. |
| Textbooks | |
| 1 | Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida. |
| 2 | Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai. |
| 3 | Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune. |
| 4 | P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai. |
| Reference Books | |
| 1 | L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi. |
| 2 | DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India. |
| 3 | Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai. |
| 4 | Jane Weightman, Human Resource Management, VMP Publishers, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://hr.university/shrm/strategic-human-resource-management/ |
| 2 | https://www.investopedia.com/terms/c/collective-bargaining.asp |
| 3 | https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778 |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

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 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - VI

CORE –XIII: COST ACCOUNTING - II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------------------------------|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 349C6A | 6 | | | | 4 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the standards in Cost Accounting | | | | | | | | |
| LO2 | To know the concepts of contract costing. | | | | | | | | |
| LO3 | To be familiar with the concept of process costing. | | | | | | | | |
| LO4 | To learn about operation costing. | | | | | | | | |
| LO5 | To gain insights into standard costing. | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement. | | | | | | | | 18 |
| II | Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c. | | | | | | | | 18 |
| III | Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products. | | | | | | | | 18 |
| IV | Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems. | | | | | | | | 18 |
| V | Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances. | | | | | | | | 18 |
| | TOTAL | | | | | | | | 90 |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | |
| Course Outcomes | | | | | | | | | |
| CO1 | Remember and recall standards in cost accounting | | | | | | | | |
| CO2 | Apply the knowledge in contract costing | | | | | | | | |

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| | |
|--|---|
| CO3 | Analyze and assimilate concepts in process costing |
| CO4 | Understand various bases of classification cost and prepare operating cost statement. |
| CO5 | Set up standards and analyse variances. |
| Textbooks | |
| 1 | Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi. |
| 2 | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi. |
| 3 | Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi. |
| 4 | T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai. |
| 5 | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi. |
| Reference Books | |
| 1 | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida. |
| 2 | Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi. |
| 3 | V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi. |
| 4 | Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 5 | Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.economicdiscussion.net/cost-accounting/contract-costing/32597 |
| 2 | https://www.wallstreetmojo.com/process-costing/ |
| 3 | https://www.accountingnotes.net/cost-accounting/operating-costing/17755 |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 15 | 15 | 10 | 13 | 15 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 3 | 3 | 2 | 2.6 | 3 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - VI

CORE – XIV: INCOME TAX LAW AND PRACTICE - II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------------------------------|--|---|---|---|----------|-------------|-----------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 349C6B | 6 | | | | 4 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand provisions relating to capital gains | | | | | | | | |
| LO2 | To know the provisions for computation of income from other sources. | | | | | | | | |
| LO3 | To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income. | | | | | | | | |
| LO4 | To learn about assessment of individuals | | | | | | | | |
| LO5 | To gain knowledge about assessment procedures. | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA. | | | | | | | | 18 |
| II | Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept | | | | | | | | 18 |
| III | Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only. | | | | | | | | 18 |
| IV | Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime) | | | | | | | | 18 |
| V | Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS). | | | | | | | | 18 |
| TOTAL | | | | | | | | 90 | |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | |

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| Course Outcomes | |
|--|---|
| CO1 | Remember and recall provisions on capital gains |
| CO2 | Apply the knowledge about income from other sources |
| CO3 | Analyse the set off and carry forward of losses provisions |
| CO4 | Learn about assessment of individuals |
| CO5 | Apply procedures learnt about assessment procedures. |
| Textbooks | |
| 1 | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. |
| 3 | Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 4 | Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. |
| 5 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai. |
| Reference Books | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi. |
| 3 | Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. |
| 4 | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi. |
| 5 | Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.investopedia.com/terms/c/capitalgain.asp |
| 2 | https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html |
| 3 | https://www.incometax.gov.in/iec/foportal/ |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

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| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| C01 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| C02 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| C03 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| C04 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| C05 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

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 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – VI
CORE –XV: FINANCIAL MANAGEMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------------------------------|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 349C6C | 6 | | | | 4 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To introduce the concept of financial management. | | | | | | | | |
| LO2 | To learn the capital structure theories. | | | | | | | | |
| LO3 | To gain knowledge about techniques in capital budgeting | | | | | | | | |
| LO4 | To learn about dividend payment models. | | | | | | | | |
| LO5 | To understand the needs and calculation of working capital in an organization. | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management. | | | | | | | | 15 |
| II | Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage | | | | | | | | 15 |
| III | Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index. | | | | | | | | 15 |
| IV | Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model. | | | | | | | | 15 |
| V | Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash. | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |
| THEORY 40% & PROBLEMS 60% | | | | | | | | | |
| Course Outcomes | | | | | | | | | |

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| | |
|--|---|
| CO1 | Recall the concepts in financial management. |
| CO2 | Apply the various capital structure theories. |
| CO3 | Apply capital budgeting techniques to evaluate investment proposals. |
| CO4 | Determine dividend pay-outs. |
| CO5 | Estimate the working capital of an organization. |
| Textbooks | |
| 1 | R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi. |
| 2 | M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida. |
| 3 | I.M. Pandey, Financial Management, Vikas Publications, Noida. |
| 4 | Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi. |
| 5 | Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai. |
| Reference Books | |
| 1 | Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi. |
| 2 | I.M. Pandey, Financial Management, Vikas Publishing, Noida. |
| 3 | Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi. |
| 4. | A.Murthy, Financial Management, ,Margham Publications, Chennai. |
| 5. | J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://efinancemanagement.com/financial-management/types-of-financial-decisions |
| 2 | https://efinancemanagement.com/dividend-decisions |
| 3 | https://www.investopedia.com/terms/w/workingcapital.asp |

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 11 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 3 | 2 | 2.6 | 2.6 | 3 | 2 | 2.1 |

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE - 3: SERVICE MARKETING

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 349E6A | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To Understand the concepts of service marketing | | | | | | | | |
| LO2 | To acquire the knowledge of Product Decisions, Pricing strategies and tactics | | | | | | | | |
| LO3 | To familiarise the skill of Strategic Marketing Management for services. | | | | | | | | |
| LO4 | To Analyse how to deliver quality services | | | | | | | | |
| LO5 | Understand the concept of Marketing services in various sectors | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Marketing of Services - Introduction - Growth of the Service Sector - The Concept of Service - Characteristics of Services - Classification of Services - Designing the Service Blueprinting, Using Technology - Developing Human Resources - Building Service Aspirations. | | | | | | | | 15 |
| II | Marketing mix in services marketing - The seven Ps - Product Decisions - Pricing Strategies and Tactics - Promotion of Services and Placing or Distribution Methods for Services - Additional Dimensions in Services Marketing - People, Physical Evidence and Process – Internet as a service channel. | | | | | | | | 15 |
| III | Strategic Marketing Management for Services - Matching Demand and Supply through Capacity Planning and Segmentation - Internal Marketing of a Service - External versus Internal Orientation of Service Strategy. | | | | | | | | 15 |
| IV | Delivering Quality Services - Causes of Service-Quality Gaps - The Customer Expectations versus Perceived Service Gap - Factors and Techniques to Resolve this Gaps in Service - Quality Standards, Factors and Solutions - The Service Performance Gap Key Factors and Strategies for Closing the Gap - Developing Appropriate and Effective Communication about Service Quality. | | | | | | | | 15 |
| V | Marketing of Services with special reference to Financial Services - Health Services - Hospitality Services including Travel, Hotels and Tourism - Professional Services - Public Utility Services - Communication Services - Educational Services. | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |
| Course Outcomes | | | | | | | | | |

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| | |
|--|--|
| CO1 | Examine the concept of Service marketing |
| CO2 | Describe the seven P's in service marketing |
| CO3 | Illustrate the Strategic marketing management for services |
| CO4 | List out the quality services in delivering |
| CO5 | Outline the Marketing of services in various sectors |
| Textbooks | |
| 1 | Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey, 1984 |
| 2 | Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education, 2002. |
| 3 | Mary Ann Pezzallo, Marketing Financial Services, Macmillan, 2002 |
| Reference Books | |
| 1 | EGBateson, Mallagilg Services Marketing – Text and Readings, Dryden Press, Hinsdale |
| 2 | Payne, The Essence of Services Marketing, New Delhi, Prentice Hall, 1994 |
| 3 | Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi, 2002. |
| NOTE: Latest Edition of Textbooks May be Used | |

| | |
|----------------------|---|
| Web Resources | |
| 1 | https://www.amazon.in/Services-Marketing-Govind-Apte/dp/0195667581 |
| 2 | https://www.worldscientific.com/worldscibooks/10.1142/y0001 |
| 3 | https://books.google.com/books/about/Services_Marketing.html?id=azkflfxM2NgC |

**MAPPING WITH PROGRAMME OUTCOMES
 AND PROGRAMME SPECIFIC OUTCOMES**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 7/8 : SPSS PRACTICAL

| Subject Code | Subject Name | Category | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|----------------------------------|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | | | CIA | External | Total |
| 349E61 | SPSS Practical | Discipline Specific Elective 7/8 | | | 5 | | 4 | 5 | 40 | 60 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To introduce students to SPSS as an important tool in Research | | | | | | | | | | |
| LO2 | To familiarize them with calculation of central tendency | | | | | | | | | | |
| LO3 | To understand the concepts of correlation | | | | | | | | | | |
| LO4 | To calculate management decision tools using SPSS | | | | | | | | | | |
| LO5 | To develop various applications of various non parametric tools. | | | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | | | |
| Unit | Contents | | | | | | | | | | No. of Hours |
| I | Construction of frequency tables, Graphical representation of data | | | | | | | | | | 10 |
| II | Measures of central tendency, Measures of dispersion | | | | | | | | | | 14 |
| III | Correlation co-efficient | | | | | | | | | | 16 |
| IV | Calculation of NPV of projects Cash Budget Break-Even Analysis Comparison of prices across years of multiple products Flexible Budgets | | | | | | | | | | 17 |
| V | Non Parametric test Mann whitney, Kurskal Wallis, Chi Square, Wilcoxon sign rank test, Friedman test | | | | | | | | | | 18 |
| TOTAL | | | | | | | | | | 75 | |
| CO Course Outcomes | | | | | | | | | | | |
| CO1 | Construct frequency tables and graphical representation of data | | | | | | | | | | |
| CO2 | Summarize the whole set of data with a single value that represents the center of its distribution. | | | | | | | | | | |
| CO3 | Interpret the relationship between two variables using correlation coefficient. | | | | | | | | | | |
| CO4 | Make use of specified analysis tools for decision making in business | | | | | | | | | | |
| CO5 | Summarize the whole set of data with non parametric tests. | | | | | | | | | | |

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| Textbooks | |
|----------------------|---|
| 1 | Discovering Statistics Using SPSS Andy field 3rd ed., Sage, 2009 |
| 2 | A Handbook Of Statistical Analyses Using SPSS |
| Web Resources | |
| 1 | https://www.spss-tutorials.com/spss-what-is-it/ |
| 2 | https://www.techtarget.com/whatis/definition/SPSS-Statistical-Package-for-the-Social-Sciences |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 | PSO4 |
|---------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| TOTAL | 15 | 12 | 15 | 15 | 13 | 11 | 13 | 13 | 15 | 11 | 12 | 15 |
| AVERAGE | 3 | 2.4 | 3 | 3 | 2.6 | 2.2 | 2.6 | 2.6 | 3 | 2.2 | 2.4 | 3 |