



University of Madras

Chepauk, Chennai 600 005

[Est.1857, State University, NAAC 'A' Grade, CGPA 3.32, NIRF2019 Rank: 20]
website: www.unom.ac.in, Tel.:044-25399561

Undergraduate Programme in Commerce

Curriculum and Syllabus for

B.Com. (Accounting & Finance)

(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 ACCOUNTING AND FINANCE

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides the students to learn the technical skills associated with many of the procedures of Financial Analysis and Accounting Standards.

This degree is structured to provide a strong foundation in Accounting and Finance and also to gain and in-depth knowledge on subjects like Portfolio Management , Capital Markets and Income Tax Law and Practice.

The Course places special emphasis on addressing real- life business issues where students are exposed to case studies and specific problems drawn from the industry and encourages them to find solution for the same. It includes discussion on the latest development in the business world.

| LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME | |
|---|---|
| Programme : | B.COM ACCOUNTING & FINANCE |
| Programme Code: | |
| Duration : | 3 Years (UG) |
| | <p>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</p> <p>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.</p> <p>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.</p> <p>PO4 : Problem Solving : Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of 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</p> |

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.

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.

PO8 : Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.

PO9 : Reflective thinking : Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 : Information/Digital Literacy : Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.

PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.

PO12 : Multicultural competence : Posses knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO13: Moral and Ethical awareness /reasoning : Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO14 : Leadership readiness/qualities : Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.

PO15 : Life Long Learning : Ability to acquire knowledge and skills, including "learning how to learn" , that are necessary for participating in

| | |
|--|--|
| | <p>learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p> |
| <p>Programme Specific Outcomes :</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> |

B.COM ACCOUNTING AND FINANCE

| FIRST YEAR | | | | | | | |
|----------------|-------------|--|-----------|-----------|----------|----------|-------|
| FIRST SEMESTER | | | | | | | |
| Part | Course Code | Title of the Course | Credits | Hours | Marks | | |
| | | | | | Internal | External | Total |
| Part I | --- | Language I - Tamil and other Languages | 3 | 6 | 25 | 75 | 100 |
| Part II | 100L1Z | English I | 3 | 6 | 25 | 75 | 100 |
| Part III | 144C1A | Core Paper I – Financial Accounting I | 5 | 5 | 25 | 75 | 100 |
| | 144C1B | Core Paper II - Principles of Management | 5 | 5 | 25 | 75 | 100 |
| | 144E1A | Elective I - Business Communication | 3 | 4 | 25 | 75 | 100 |
| | 144E1B | Elective I - Business Environment | | | 25 | 75 | 100 |
| | 144E1C | Elective I - Business Economics | | | 25 | 75 | 100 |
| Part IV | 144S1A | SEC I – MS Office for Commerce * | 2 | 2 | 40 | 60 | 100 |
| | 100L1L | Basic Tamil-I (Other Language Students) * | 2 | 2 | 25 | 75 | 100 |
| | 100L1M | Advanced Tamil-I (Other Language Students) * | | | | | |
| | 144B1A | Foundation Course FC-Professional Ethics | 2 | 2 | 40 | 60 | 100 |
| TOTAL | | | 23 | 30 | | | |

*** PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)**

- Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.
- 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.).
- 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.

| FIRST YEAR | | | | | | | |
|-----------------|-------------|---|-----------|-----------|----------|----------|-------|
| SECOND SEMESTER | | | | | | | |
| Part | Course Code | Title of the Course | Credits | Hours | Marks | | |
| | | | | | Internal | External | Total |
| Part I | --- | Language II - Tamil and other Languages | 3 | 6 | 25 | 75 | 100 |
| Part II | 100L2Z | English II | 3 | 6 | 25 | 75 | 100 |
| Part III | 144C2A | Core Paper III – Financial Accounting II | 5 | 5 | 25 | 75 | 100 |
| | 144C2B | Core Paper IV- Business Law | 5 | 5 | 25 | 75 | 100 |
| | 144E2A | Elective II – Fundamentals of Investment | 3 | 4 | 25 | 75 | 100 |
| | 144E2B | Elective II - Working Capital Management | | | 25 | 75 | 100 |
| | 144E2C | Elective II –Indian Economic Development | | | 25 | 75 | 100 |
| Part IV | 144S2A | SEC II - Accounting using Excel * | 2 | 2 | 40 | 60 | 100 |
| | 100L2L | Basic Tamil-II (Other Language Students) * | 2 | 2 | 25 | 75 | 100 |
| | 100L2M | Advanced Tamil-II (Other Language Students) * | | | | | |
| | 144S2B | SEC III - Retail Management | 2 | 2 | 25 | 75 | 100 |
| TOTAL | | | 23 | 30 | | | |

| SECOND YEAR | | | | | | | |
|----------------|-------------|--|-----------|-----------|----------|----------|-------|
| THIRD SEMESTER | | | | | | | |
| Part | Course Code | Title of the Course | Credits | Hours | Marks | | |
| | | | | | Internal | External | Total |
| Part I | ---- | Language III - Tamil and other Languages | 3 | 6 | 25 | 75 | 100 |
| Part II | 200L3Z | English III | 3 | 6 | 25 | 75 | 100 |
| Part III | 244C3A | Core Paper V - Corporate Accounting I | 5 | 5 | 25 | 75 | 100 |
| | 244C3B | Core Paper VI –Company Law | 5 | 5 | 25 | 75 | 100 |
| | 244E3A | Elective III – International Trade | 3 | 4 | 25 | 75 | 100 |
| | 244E3B | Elective III – Business Mathematics & Statistics | | | 25 | 75 | 100 |
| | 244E3C | Elective III – Financial Derivatives | | | 25 | 75 | 100 |
| Part IV | 244S3A | SEC–4 – Basics of Entrepreneurship | 1 | 1 | 25 | 75 | 100 |
| | 244S3B | SEC-5 – Website Designing | 2 | 2 | 40 | 60 | 100 |
| | ---- | Environmental Studies | 1 | 1 | 25 | 75 | 100 |
| TOTAL | | | 23 | 30 | | | |

| SECOND YEAR | | | | | | | |
|-----------------|-------------|--|-----------|-----------|----------|----------|-------|
| FOURTH SEMESTER | | | | | | | |
| Part | Course Code | Title of the Course | Credits | Hours | Marks | | |
| | | | | | Internal | External | Total |
| Part I | ---- | Language IV - Tamil and other Languages | 3 | 6 | 25 | 75 | 100 |
| Part II | 200L4Z | English IV | 3 | 6 | 25 | 75 | 100 |
| Part III | 244C4A | Core Paper VII –Corporate Accounting II | 5 | 5 | 25 | 75 | 100 |
| | 244C4B | Core Paper VIII –Principles of Marketing | 5 | 5 | 25 | 75 | 100 |
| | 244E4A | Elective IV– Financial Services | 3 | 3 | 25 | 75 | 100 |
| | 244E4B | Elective IV–Investment Analysis & Portfolio Management | | | 25 | 75 | 100 |
| | 244E4C | Elective IV- Operation Research | | | 25 | 75 | 100 |
| Part IV | 244S4A | SEC– 6 – Cash Accounting and Operating Cycle | 2 | 2 | 25 | 75 | 100 |
| | 244S4B | SEC-7 – Fin Tech | 2 | 2 | 40 | 60 | 100 |
| | 244V4A | Environmental Studies (EVS) | 1 | 1 | 25 | 75 | 100 |
| TOTAL | | | 24 | 30 | | | |

| THIRD YEAR | | | | | | | |
|-----------------------|--------------------|---|----------------|--------------|-----------------|-----------------|--------------|
| FIFTH SEMESTER | | | | | | | |
| Part | Course Code | Title of the Course | Credits | Hours | Marks | | |
| | | | | | Internal | External | Total |
| Part III | 344C5A | Core Paper IX – Cost Accounting - I | 4 | 5 | 25 | 75 | 100 |
| | 344C5B | Core Paper X - Banking Law and Practice | 4 | 5 | 25 | 75 | 100 |
| | 344C5C | Core Paper XI – Income Tax Law and Practice I | 4 | 5 | 25 | 75 | 100 |
| | 344C5D | Core Paper XII – Auditing and Corporate Governance | 4 | 5 | 25 | 75 | 100 |
| | 344E5A 344E5B | Discipline Specific Elective 1/2 Financial Management Indirect Taxation | 3 | 4 | 25 | 75 | 100 |
| | 344E5C 344E5D | Discipline Specific Elective 3/4 Human Resource Management Merchant Banking | 3 | 4 | 25 | 75 | 100 |
| Part IV | 344V5A | Value Education | 2 | 2 | 25 | 75 | 100 |
| | 344V5B | Summer Internship / Industrial Training | 2 | - | 25 | 75 | 100 |
| TOTAL | | | 26 | 30 | | | |

| THIRD YEAR | | | | | | | |
|-----------------------|--------------------|---|----------------|--------------|-----------------|-----------------|--------------|
| SIXTH SEMESTER | | | | | | | |
| Part | Course Code | Title of the Course | Credits | Hours | Marks | | |
| | | | | | Internal | External | Total |
| Part III | 344C6A | Core Paper XIII – Cost Accounting – II | 4 | 6 | 25 | 75 | 100 |
| | 344C6B | Core Paper XIV-Management Accounting | 4 | 6 | 25 | 75 | 100 |
| Part IV | 344C6C | Core Paper XV-Income Tax Law and Practice II | 4 | 6 | 25 | 75 | 100 |
| | 344E6A | Discipline Specific Elective 5/6 Indian Accounting Standards | 3 | 5 | 25 | 75 | 100 |
| | 344E6B | Computer Application in Business | 3 | 5 | 40 | 60 | 100 |
| | 344E6C | Discipline Specific Elective 7/8 Financial Reporting | 3 | 5 | 25 | 75 | 100 |
| | 344E6D | Basics of MS Excel | 3 | 5 | 40 | 60 | 100 |
| | 344S6A | Professional Competency Skill enhancement Course SE – General Awareness for Competitive Examinations | 2 | 2 | 25 | 75 | 100 |
| Part V | 344V6A | Extension Activity | 1 | - | 25 | 75 | 100 |
| TOTAL | | | 21 | 30 | | | |
| GRAND TOTAL | | | 140 | 180 | | | |



UNIVERSITY OF MADRAS

சென்னைப் பல்கலைக்கழகம்

[Established under the Act of Incorporation XXVII of 1857
– Madras University Act 1923] [State University]
Centenary Building, Chepauk, Chennai – 600 005

No.V.3/S.1 /Common template for UG/2024/ 292

Date: - 8 OCT 2024

From
The Registrar,
University of Madras.

To
The Principals of all affiliated Arts and Science College (Autonomous/Non-Autonomous)

Sir/Madam,

Sub: Academic- Implementation of common Template for all UG Degree
Programme from the academic year 2023-2024 - Reg

I am by direction to inform you that the common Template for all UG Degree Programme inclusion of Naan Mudhalvan course from 2nd semester to 6th semester from the academic year 2023-2024 offered in the affiliated Arts and Science Colleges is adopted based on the letter received from TANSICHE.

I am forwarding herewith the common Template for all UG Degree Programmes.

This may kindly be brought to the notice of the concerned Department/ Staff/Students in your colleges without fail.

The receipt of this communication may kindly be acknowledged.

Thanking you,

Yours faithfully,

S. Kailasham
REGISTRAR

Encl: as above

UNIVERSITY OF MADRAS

Revised Template for the Scheme of Examination and Credit Distribution for UG Degree Programmes which Includes Naan Mudhalvan Courses with effect from the academic year 2023-2024 onwards

| Component | Semester I | Credits | Hours |
|-----------|--|-----------|-----------|
| Part I | Languages – Tamil/Other Languages - 1 | 3 | 6 |
| Part II | English 1 | 3 | 6 |
| Part III | Core Course - CC 1 | 5 | 5 |
| | Core Course - CC 2 | 5 | 5 |
| | Elective 1 Generic/Discipline Specific | 3 | 4 |
| Part IV | Skill Enhancement Course (SEC) - 1 | 2 | 2 |
| | Skill Enhancement(Foundation Course) | 2 | 2 |
| | | 23 | 30 |

| Component | Semester II | Credits | Hours |
|-----------|---|-----------|-----------|
| Part I | Languages – Tamil /Other Languages - 2 | 3 | 6 |
| Part II | English - 2 | 3 | 4 + 2* |
| Part III | Core Course - CC 3 | 5 | 5 |
| | Core Course - CC 4 | 5 | 5 |
| | Elective 2 Generic/Discipline Specific | 3 | 4 |
| Part IV | Skill Enhancement Course (SEC) - 2 | 2 | 2 |
| | NMC- 1 * (Naan Mudhalvan Course) - Language Proficiency for Employability | 2 | 2* |
| | Skill Enhancement Course – (SEC) -3 | 2 | 2 |
| | | 25 | 30 |

- The Instructional hours distributed for Part-II English is 4 hours instead of 6 hours and the 2 hours provided for Language Proficiency for Employability (Naan Mudhalvan Course (NMC-I)) which shall be handled by the faculty of English Department only .

| Component | Semester III | Credits | Hours |
|-----------|---|-----------|-----------|
| Part I | Languages – Tamil /Other Languages - 3 | 3 | 6 |
| Part II | English - 3 | 3 | 6 |
| Part III | Core Course - CC 5 | 5 | 5 |
| | Core Course - CC 6 | 5 | 5 |
| | Elective 3 Generic/Discipline Specific | 3 | 4 |
| Part IV | Skill Enhancement Course (SEC) - 4 (Entrepreneurial Skill) | 1 | 1 |
| | NMC-2 (Naan Mudhalvan Course/Skill Enhancement Course (SEC) - 5 | 2 | 2 |
| | E.V.S. | - | 1 |
| | | 22 | 30 |

Contd..2..

| Component | Semester IV | Credit | Hours |
|------------------|--|---------------|--------------|
| Part I | Languages – Tamil /Other Languages - 4 | 3 | 6 |
| Part II | English - 4 | 3 | 6 |
| Part III | Core Course - CC 7 Core Industry Module | 5 | 5 |
| | Core Course 8 | 5 | 5 |
| | Elective 4 Generic/Discipline Specific | 3 | 3 |
| Part IV | NMC-3 (Naan Mudhalvan Course)/Skill Enhancement Course (SEC) - 6 | 2 | 2 |
| | E.V.S | 2 | 1 |
| | Value Education | 2 | 2 |
| | | 25 | 30 |

| Component | Semester V | Credits | Hours |
|------------------|--|----------------|--------------|
| Part I | Core Course - CC 9 | 4 | 5 |
| Part II | Core Course - CC 10 | 4 | 5 |
| Part III | Core Course - CC 11 | 4 | 5 |
| | Core Course/ Project with viva-voce - CC 12 | 4 | 5 |
| | Elective - 5 Generic/Discipline Specific | 3 | 4 |
| | Elective - 6 Generic/Discipline Specific | 3 | 4 |
| Part IV | NMC-4 (Naan Mudhalvan Course)/Skill Enhancement Course (SEC) - 7 | 2 | 2 |
| | Summer Internship/Industrial Training | 2 | - |
| | | 26 | 30 |

| Component | Semester VI | Credit | Hours |
|------------------|---|---------------|--------------|
| Part I | Core Course 13 | 4 | 6 |
| Part II | Core Course 14 | 4 | 6 |
| Part III | Core Course 15 | 4 | 6 |
| | Elective - 7 Generic/Discipline Specific | 3 | 5 |
| | Elective - 8 Generic/Discipline Specific | 3 | 5 |
| Part IV | NMC- 5 (Naan Mudhalvan Course)/ Professional Competency Skill | 2 | 2 |
| Part V | Extension Activity | 1 | - |
| | | 21 | 30 |

- Total – 142 Credits (Minimum Credits required for the award of Degree 142)
- Originally Value Education subjects in the V Semester, now it is shifted to IV Semester in view of accommodating Naan Mudhalvan Course in the V Semester.
- Naan Mudhalvan Courses are mandatory for award of Degree for all UG Programmes, If a student is long absentee/lack of attendance for exceptional cases, he/she shall not be mapped for NM courses, instead the existing Skill Enhancement Course (SEC) shall be offered to the said students for award of Degree.

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

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

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 144C1A | 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 | | | | | | | | 15 |
| II | Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | | | | | | | | 15 |
| 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. | | | | | | | | 15 |
| 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 | |
| THEORY 20% & PROBLEM 80% | | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| 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 and claims from insurance companies in case of loss of stock. |
| Textbooks | |
| 1. | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 2. | S.N. Maheshwari, 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. |
| 6. | Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai |
| 7. | T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai |
| Reference Books | |
| 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 |

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

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

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE-II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 144C1B | 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. | | | | | | | | 15 |
| 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. | | | | | | | | 15 |
| 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]. | | | | | | | | 15 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--|---|-----------|
| 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 |
| Course Outcomes | | |
| CO1 | Demonstrate the importance of principles of management. | |
| CO2 | Paraphrase the importance of planning and decision making in an organization. | |
| CO3 | Comprehend 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, Vijay Nichole 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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 SYLLABUS WITH EFFECT FROM 2023-2024

| Web Resources | |
|----------------------|---|
| 1 | http://www.universityofcalicut.info/syl/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**

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 12 | 15 | 11 | 10 | 10 | 8 | 15 | 10 | 11 |
| AVERAGE | 3 | 2 | 2.4 | 3 | 2.2 | 2 | 2 | 1.6 | 3 | 2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS COMMUNICATION
 (Common to BCom-Gen., BM & MM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 144E1A | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enable the students to know about the principles, objectives and importance of communication in commerce and trade. | | | | | | | | |
| LO2 | To develop the students to understand about trade enquiries | | | | | | | | |
| LO3 | To make the students aware about various types of business correspondence. | | | | | | | | |
| LO4 | To develop the students to write business reports. | | | | | | | | |
| LO5 | To enable the learners to update with various types of interviews | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout | | | | | | | | 12 |
| II | Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars | | | | | | | | 12 |
| III | Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence | | | | | | | | 12 |
| IV | Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing | | | | | | | | 12 |
| V | Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile | | | | | | | | 12 |
| | TOTAL | | | | | | | | 60 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| Course Outcomes | |
|--|---|
| CO1 | Acquire the basic concept of business communication. |
| CO2 | Exposed to effective business letter |
| CO3 | Paraphrase the concept of various correspondences. |
| CO4 | Prepare Secretarial Correspondence like agenda, minutes and various business reports. |
| CO5 | Acquire the skill of preparing an effective resume |
| Textbooks | |
| 1 | Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi. |
| 2 | Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi. |
| 3 | K.P. Singha, Business Communication, Taxmann, New Delhi. |
| 4 | R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi. |
| 5 | M. S. Ramesh and R. Pattanshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi. |
| Reference Books | |
| 1 | V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi. |
| 2 | Rithika Motwani, Business communication, Taxmann, New Delhi. |
| 3 | Shirley Taylor, Communication for Business-Pearson Publications - New Delhi. |
| 4 | Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi. |
| 5 | Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://accountingseekho.com/ |
| 2 | https://www.testpreptraining.com/business-communications-practice-exam-questions |
| 3 | https://bachelors.online.nmims.edu/degree-programs |

**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 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 |
| CO3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOTAL | 15 | 15 | 15 | 15 | 10 | 10 | 10 | 11 | 10 | 10 | 10 |
| AVERAGE | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2.2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
ELECTIVE– I: BUSINESS ENVIRONMENT
 (Common to BCom-Gen., BM & MM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 144E1B | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the nexus between environment and business. | | | | | | | | |
| LO2 | To know the Political Environment in which the businesses operate. | | | | | | | | |
| LO3 | To gain an insight into Social and Cultural Environment. | | | | | | | | |
| LO4 | To familiarize the concepts of an Economic Environment. | | | | | | | | |
| LO5 | To learn the trends in Global Environment / Technological Environment | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | An Introduction The Concept of Business Environment - Its Nature and Significance – Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions. | | | | | | | | 12 |
| II | Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. | | | | | | | | 12 |
| III | Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business. | | | | | | | | 12 |
| IV | Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions. | | | | | | | | 12 |
| V | Technological Environment Technological Environment – Concept - Meaning- Features of Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment. | | | | | | | | 12 |
| TOTAL | | | | | | | | 60 | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| Course Outcomes | |
|--|--|
| CO1 | Remember the nexus between environment and business. |
| CO2 | Apply the knowledge of Political Environment in which the businesses operate. |
| CO3 | Analyze the various aspects of Social and Cultural Environment. |
| CO4 | Evaluate the parameters in Economic Environment. |
| CO5 | Create a conducive Technological Environment for business to operate globally. |
| Textbooks | |
| 1 | C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi |
| 2 | Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai |
| 3. | Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP. |
| 4. | Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai |
| 5. | Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi |
| Reference Books | |
| 1. | Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi |
| 2. | Shaikhsaleem, Business Environment, Pearson, New Delhi |
| 3. | S. Sankaran, Business Environment, Margham Publications, Chennai |
| 4. | Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai |
| 5. | Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | www.mbaofficial.com |
| 2 | www.yourarticlelibrary.com |
| 3 | www.businesscasestudies.co.uk |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| TOTAL | 15 | 10 | 14 | 15 | 15 | 10 | 13 | 15 | 11 | 15 | 15 |
| AVERAGE | 3 | 2 | 2.8 | 3 | 3 | 2 | 2.6 | 3 | 2.2 | 3 | 3 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS ECONOMICS
 (Common to BCom-Gen., BM & MM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 144E1C | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the approaches to economic analysis | | | | | | | | |
| LO2 | To know the various determinants of demand | | | | | | | | |
| LO3 | To gain knowledge on concept and features of consumer behaviour | | | | | | | | |
| LO4 | To learn the laws of variable proportions | | | | | | | | |
| LO5 | To enable the students to understand the objectives and importance of pricing policy | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation, | | | | | | | | 12 |
| II | Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants. | | | | | | | | 12 |
| III | Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. | | | | | | | | 12 |
| IV | Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium | | | | | | | | 12 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--|--|-----------|
| V | Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Explain the positive and negative approaches in economic analysis | |
| CO2 | Understood the factors of demand forecasting | |
| CO3 | Know the assumptions and significance of indifference curve | |
| CO4 | Outline the internal and external economies of scale | |
| CO5 | Relate and apply the various methods of pricing | |
| Textbooks | | |
| 1 | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. | |
| 2 | C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03. | |
| 3 | Aryamala.T, Business Economics, Vijay Nocole, Chennai. | |
| 4 | T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai. | |
| 5 | D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai. | |
| Reference Books | | |
| 1 | S.Shankaran, Business Economics- Margham Publications, Chennai. | |
| 2 | P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. | |
| 3 | Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia | |
| 4 | Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai. | |
| 5 | Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai. | |
| NOTE: Latest Edition of Textbooks May be Used | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| Web Resources | |
|----------------------|---|
| 1 | https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ |
| 2 | https://www.icsi.edu/ |
| 3 | https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160 |

**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 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOTAL | 15 | 10 | 13 | 14 | 11 | 10 | 10 | 10 | 10 | 10 | 10 |
| AVERAG E | 3 | 2 | 2.6 | 2.8 | 2.2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
SEC – 1 MS OFFICE FOR COMMERCE (Practical)

(Common to BCom-Gen., BM, CA, MM & ISM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 144S1A | | | 2 | | 2 | 2 | 40 | 60 | 100 |
| Unit | Contents | | | | | | | | No. of Hours |
| I | 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 Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text | | | | | | | | 6 |
| II | 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 Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge | | | | | | | | 6 |
| III | Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally | | | | | | | | 6 |

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE

SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--------------|--|-----------|
| IV | <p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel Opening a Workbook - Understanding the Display Screen Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks 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 Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook Using Formulas 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 |
| 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 Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External) Working with huge Dataset Using multilevel Sort - Using Filters - Fetching Unique Records Finding Duplicates - Applying Conditional Formatting Rules Applying Freeze Panes - Using Pivot Table (Layout & Format) Working with Charts Pie / Bar / Column / Line Charts - Titles / Legends / Data labels Copy / Pasting in Word / PowerPoint Printing Worksheets 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 Exiting Excel</p> | 6 |
| Total | | 30 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| 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 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

(Common to BCom-Gen., BM, CA, MM & ISM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---------------|---|---|---|---|----------|-------------|-----------|-----------|------------|
| | | | | | | | CIA | External | Total |
| 144B1A | 2 | | | | 2 | 2 | 40 | 60 | 100 |
| Unit | Contents | | | | | | | | No. of Hrs |
| 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. | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 144C2A | 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 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--------------------------------------|--|-----------|
| 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 Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS. | 15 |
| 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. | |
| 6 | Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, 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. | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | |
|--|---|
| 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**

| | 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 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| TOTAL | 16 | 11 | 14 | 15 | 14 | 12 | 11 | 11 | 15 | 11 | 11 |
| AVERAG E | 3.2 | 2.2 | 2.8 | 3 | 2.8 | 2.4 | 2.2 | 2.2 | 3 | 2.2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 144C2B | 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: 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 | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| Course Outcome | |
|--|---|
| CO1 | Explain the Objectives and significance of Mercantile law |
| CO2 | Understand the clauses and exceptions of Indian Contract Act. |
| 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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

Elective II – Fundamentals of Investment

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|---------------------|
| | | | | | | | CIA | External | Total |
| 144E2A | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO 1 | To introduce the student acquire knowledge about investment environment process | | | | | | | | |
| LO 2 | To make impact experience on fixed income securities | | | | | | | | |
| LO 3 | To understand the approaches of equity analysis | | | | | | | | |
| LO 4 | To get acquainted with Portfolio Analysis and Financial Derivatives | | | | | | | | |
| LO 5 | To acquire the knowledge of Investor Protection | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | The Investment Environment The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return. | | | | | | | | 12 |
| II | Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating. | | | | | | | | 12 |
| III | Approaches to Equity Analysis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation. | | | | | | | | 12 |
| IV | Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India | | | | | | | | 12 |
| V | Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism | | | | | | | | 12 |
| | Total | | | | | | | | 60 |
| CO | Course Outcomes | | | | | | | | |
| CO1 | Enumerate the concept of investment decision process and types of Investments | | | | | | | | |
| CO2 | Optimise income securities by applying the types of bonds | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| | |
|-----------------|---|
| CO3 | Explain the approaches towards the equity analysis to enrich the skills |
| CO4 | Analyse the Portfolio Analysis and Derivatives Markets |
| CO5 | Construct the roles of SEBI and Investor Protection |
| Textbooks | |
| 1. | V K Bhalla, Fundamental of Investment Management, S Chand Publication, New Delhi |
| 2. | Dr.VanitaTripathi, Fundamental of Investment, Taxmanns, New Delhi |
| 3 | Dr.Preeti Singh Fundamental of Investment, Himalaya Publishing House, Mumbai |
| 4 | Prasna Chandra , investment analysis and portfolio management, McGraw hill education, new delhi |
| 5 | C P Jones, investment analysis and management, Wiley publication, new york |
| Reference Books | |
| 1. | Yasminsofatvinayak&Sanjeev Kumar, fundamentals of investment, kalyani publication, new delhi |
| 2. | S K Sharma &gurmeetKaur, fundamentals of investment, sultan chand, new delhi |
| 3 | Mayo , all introduction to investment, cengage learning, England |
| 4 | R p rustogi , fundamentals of investment, sultan chand and sons , new delhi |
| Web Resources | |
| 1. | https://www.coursera.org |
| 2. | https://www.classcentral.com |
| 3 | https://www.ibm-institute.com |

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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

Elective II – Working Capital Management

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 144E2B | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO 1 | To explain working capital and interpret the cash conversion cycle | | | | | | | | |
| LO 2 | To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations. | | | | | | | | |
| LO 3 | To prepare a cash budget and comment on it | | | | | | | | |
| LO 4 | To assess the components of credit policy and its evaluation | | | | | | | | |
| LO 5 | To explain the inventory management techniques and calculate the Economic Ordering Quantity | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction Working Capital Meaning –Types of Working Capital- Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital. | | | | | | | | 12 |
| II | Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach. | | | | | | | | 12 |
| III | Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash- Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model. | | | | | | | | 12 |
| IV | Receivables Management Overview of Receivables Management – Significance– Elements of Credit Policy - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables. | | | | | | | | 12 |
| V | Inventory Management Components of Inventory- Benefits of Holding Inventory- Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis. | | | | | | | | 12 |
| TOTAL | | | | | | | | 60 | |
| THEORY 40% & PROBLEMS 60% | | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| CO | Course Outcomes |
|--|---|
| CO1 | Construct the factors influencing working capital requirements and estimate it |
| CO2 | Classify the approaches to financing Currents Assets |
| CO3 | Determine the importance of cash management and cash budgeting |
| CO4 | Formulate the receivables management and credit policy evaluation |
| CO5 | Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis |
| Textbooks | |
| 1 | V.K.Bhalla, Working Capital Management, S Chand, New Delhi |
| 2 | Dr. Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai |
| 3 | Dr. R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi |
| 4 | Dr. A Murthy, Working Capital Management, Margham Publications, Chennai |
| Reference Books | |
| 1 | James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey |
| 2 | Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication, Agra |
| 3 | M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai |
| 4 | Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | http://onlinecourses.nptel.ac.in |
| 2 | https://www.iifl.com |
| 3 | http://ebooks.lpude.in |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II
ELECTIVE - II: INDIAN ECONOMIC DEVELOPMENT

(Common to B.Com. Gen, BM & MM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 144E2C | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the concepts of Economic growth and development | | | | | | | | |
| LO2 | To know the features and factors affecting economic development | | | | | | | | |
| LO3 | To gain understanding about the calculation of national income | | | | | | | | |
| LO4 | To examine the role of public finance in economic development | | | | | | | | |
| LO5 | To understand the causes of inflation | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development | | | | | | | | 12 |
| II | Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development | | | | | | | | 12 |
| III | National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare | | | | | | | | 12 |
| IV | Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing. | | | | | | | | 12 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--|---|-----------|
| V | Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Elaborate the role of State and Market in Economic Development | |
| CO2 | Explain the Sectorial contribution to National Income | |
| CO3 | Illustrate and Compare National Income at constant and current prices. | |
| CO4 | Describe the canons of public expenditure | |
| CO5 | Understand the theories of money and supply | |
| Textbooks | | |
| 1 | Dutt and Sundaram, Indian Economy, S.Chand, New Delhi | |
| 2 | V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai | |
| 3 | Remesh Singh, Indian Economy, McGraw Hill, Noida. | |
| 4 | Nitin Singhania, Indian Economy, McGraw Hill, Noida. | |
| 5 | Sanjeverma, The Indian Economy, unique publication, Shimla. | |
| Reference Books | | |
| 1 | GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi. | |
| 2 | SukumoyChakravarthi : Development Planning- Indian Experience, OUP, New Delhi. | |
| 3 | Ramesh Singh, Indian Economy, McGraw Hill, Noida. | |
| 4 | Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi. | |
| 5 | Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | http://www.jstor.org | |
| 2 | http://www.indiastat.com | |
| 3 | http://www.epw.in | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

**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 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 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 | 14 | 15 | 10 | 10 | 10 | 10 | 10 | 13 | 10 |
| AVERAG E | 3 | 2 | 2.8 | 3 | 2 | 2 | 2 | 2 | 2 | 2.2 | 2 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to BCom-Gen., BM & MM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--------------|--|---|---|---|---------|-------------|-------|--------------|-------|
| | | | | | | | CIA | External | Total |
| 144S2A | | | 2 | | 2 | 2 | 40 | 60 | 100 |
| Unit | Contents | | | | | | | No. of Hours | |
| I | <p>Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p> | | | | | | | 6 | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|------------------------|---|-----------|
| 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 |
| Reference Books | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | |
|---|--|
| 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/ | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT

(Common to BCom-AF, BM & MM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-----------|--------------|-------|
| | | | | | | | CIA | External | Total |
| 144S2B | 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 | | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

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

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 244C3A | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand about the pro-rata allotment and Underwriting of Shares | | | | | | | | |
| LO2 | To know the provisions of companies Act regarding Issue and 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 various methods of valuation of Goodwill and shares | | | | | | | | |
| LO5 | To identify the Significance of International financial reporting standard (IFRS) | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in I Year | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. | | | | | | | | 15 |
| II | Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. 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 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 | | | | | | | | 15 |
| IV | Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods. | | | | | | | | 15 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--------------------------------------|--|-----------|
| V | Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only) | 15 |
| TOTAL | | 75 |
| THEORY 20% & PROBLEMS 80% | | |
| Course Outcomes | | |
| CO1 | Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites | |
| CO2 | Asses the accounting treatment of issue and redemption of preference shares and debentures | |
| CO3 | Construct Financial Statements applying relevant accounting treatments | |
| CO4 | Compute the value of goodwill and shares under different methods and assess its applicability | |
| CO5 | Integrate theoretical knowledge on all accounting in par with IFRS and IND AS | |
| Textbooks | | |
| 1 | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. | |
| 2 | R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. | |
| 3 | Broman, Corporate Accounting, Taxmann, New Delhi. | |
| 4 | Shukla, Grewal and Gupta- Advanced Accounts Voll,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 Accounting I, Ahilya Publication, Madhya Pradesh | |
| 4 | Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. | |
| 5 | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| 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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 244C3B | 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 | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| 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 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--|---|-----------|
| 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 | | |
| 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 | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

**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 | 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 |
| AVERAG E | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR- SEMESTER – III
ELECTIVE - III: INTERNATIONAL TRADE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 244E3A | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enable students familiarise with the basics of International Trade. | | | | | | | | |
| LO2 | To know the various theories of international trade. | | | | | | | | |
| LO3 | To impart knowledge about balance of trades and exchange rates. | | | | | | | | |
| LO4 | To gain knowledge about international institutions. | | | | | | | | |
| LO5 | To gain insights on World Trade Organisation | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context | | | | | | | | 12 |
| II | Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory. | | | | | | | | 12 |
| III | Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT. | | | | | | | | 12 |
| IV | International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD. | | | | | | | | 12 |
| V | World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS. | | | | | | | | 12 |
| TOTAL | | | | | | | | 60 | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| Course Outcomes | |
|--|---|
| CO1 | Distinguish between the concept of internal and international trade. |
| CO2 | Define the various theories of international trade. |
| CO3 | Examine the balance of trade and exchange rates |
| CO4 | Appraise the role of IMF and IBRD. |
| CO5 | Define the workings of WTO and with special reference to India. |
| Textbooks | |
| 1 | Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04. |
| 2 | Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92. |
| 3 | Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California. |
| 4 | H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14. |
| 5 | BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai |
| Reference Books | |
| 1 | Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai |
| 2 | Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai |
| 3 | Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi |
| 4 | S Sankaran , International Trade, Margham Publication, Chennai |
| 5 | C B Gupta, International Business, S Chand Publishing, New Delhi |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/ |
| 2 | https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644 |
| 3 | https://www.wto.org/english/thewto_e/countries_e/india_e.htm |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

| | P O1 | 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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – III

Elective III – Business Mathematics & Statistics

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 244E3B | 4 | | | | 3 | 4 | 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 | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Ratio Ratio, Proportion and Variations, Indices and Logarithms. | | | | | | | | 12 |
| II | Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications. | | | | | | | | 12 |
| 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. | | | | | | | | 12 |
| IV | Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients. | | | | | | | | 12 |
| 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. | | | | | | | | 12 |
| TOTAL | | | | | | | | 60 | |
| THEORY 20% & PROBLEM 80% | | | | | | | | | |
| 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 | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| | |
|--|---|
| CO4 | Calculate the correlation co-efficients. |
| CO5 | Assess problems on time series analysis |
| Textbooks | |
| 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 NarainAgarwal, 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

| | 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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – III

Elective III – Financial Derivatives

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 244E3C | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To possess good skills in hedging risks using derivatives | | | | | | | | |
| LO2 | To understand about future contract and options | | | | | | | | |
| LO3 | To provide in depth knowledge about options and swaps | | | | | | | | |
| LO4 | To knowing about the evolution of SWAP | | | | | | | | |
| LO5 | To develop in depth knowledge about stock options and index futures in NSE | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Introduction Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps –Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives. | | | | | | | | 12 |
| 12 | Futures Contract Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging using Futures – Types of Futures Contracts – Securities, Stock Index Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices. | | | | | | | | 12 |
| III | Options Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options –Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts. | | | | | | | | 12 |
| IV | SWAPS Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary–Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs –Credit Risk. | | | | | | | | 12 |
| V | Derivatives in India Evolution of Derivatives Market in India – Regulations - framework – Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives. | | | | | | | | 12 |
| | Total | | | | | | | | 60 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| CO | Course Outcomes |
|------------------------|---|
| CO1 | Explain about the types of contracts and OTC securities |
| CO2 | Enumerate the types of future contracts like securities, stocks, indices, currencies etc., |
| CO3 | Describe the exchange traded options and their specifications in different models |
| CO4 | Elaborate the SWAPS and possess knowledge about their intermediaries |
| CO5 | Analyse the evolution of Derivatives markets in India and specification for stock options |
| Textbooks | |
| 1. | Prakash B Yaragol, Financial Derivatives: Text and Cases, Vikas Publishing House, Noida. |
| 2. | R Amuthan, Financial Derivatives, Himalaya Publishing House, Mumbai |
| 3. | N R Parasuraman, Fundamental of Derivatives , Wiley, New Jersey |
| 4. | CS Divyesh Patel, Financial Derivatives, Bharat Publication, New Delhi |
| 5. | Amanchugh , DivikMaheswari , Financial Derivatives, Pearson, New Delhi |
| Reference Books | |
| 1. | Jagadish R. Raiyani, Financial Derivatives in India, Abe books,UK |
| 2. | O.P.Agarwal, Financial Derivatives and Risk Management, Himalaya publications, Mumbai |
| 3. | Keith Redhead, „Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs“, – PHI Learning, 2011. |
| 4. | S.L.Gupta, Financial Derivaties- Theory, Concepts and Practice, Prentice Hall Of India, 2011. Website of NSE, BSE. |
| 5. | David Dubofsky Option and Financial Futures Valuation and Uses, McGraw Hill International Edition. |
| Web Resources | |
| 1. | www.cfainstitute.org |
| 2. | www.imf.org |
| 3. | www.cleartax.in |
| 4. | www.efinancemanagemwnt.com |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – III

SEC – 4 Basics of Entrepreneurship

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|------------------------|--|---|---|---|---------|-------------|-----------|--------------|-------|
| | | | | | | | CIA | External | Total |
| 244S3A | 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. | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – III

SEC – 5 Website Designing

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|------------------------|--|---|----------|---|----------|-------------|-----------|--------------|------------|
| | | | | | | | CIA | External | Total |
| 244S3B | | | 2 | | 2 | 2 | 40 | 60 | 100 |
| Unit | Contents | | | | | | | No. of Hours | |
| I | Unit 1 Introduction to Web technologies How does the Website work -Types of Websites -Static & Dynamic websites | | | | | | | 6 | |
| II | Unit 2 Basic tools of Web design Creating account - profiling - Create home page - Add pages, transitions, navigation, design, Template creation and Icons - Social media - Mapping - Tag video, Image, tables - text -inputs - image sliders - Icon integration - Forms | | | | | | | 6 | |
| III | Unit 3 Domain and hosting Payment terms for website and publishing - Add to Cart - Payment terms for customers - post maintenance - Domain Purchase - Types of Domains - Types of Hosting | | | | | | | 6 | |
| IV | Unit 4 Strategies to branding SEO Search engine Optimisation - Professionalise your site - Optimise for Mobile - Demonstration | | | | | | | 6 | |
| V | Unit 5 Website project and proposal Data collection - Marketing - Communication | | | | | | | 6 | |
| Total | | | | | | | 30 | | |
| Text Books | | | | | | | | | |
| 1 | Web Design And Development: Concepts, Methodologies, Tools, And Applications By Information Resources Management Association | | | | | | | | |
| 2 | WEB DESIGN TOOL: Get the skill you need to become a full front-end web developer by RAPHEL EZEKIEL | | | | | | | | |
| Reference Books | | | | | | | | | |
| 1 | Branding and Website Essentials for Entrepreneurs (Instant Insights) by Melody Hunter | | | | | | | | |
| 2 | Magento 2 Beginners Guide: Creating a successful e-commerce website with Magento by Gabriel Guarino | | | | | | | | |
| 3 | Web Design Tools and Techniques by Peter Kentie | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING – II

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 244C4A | 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 | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in I Year | | | | | | | | | |
| 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% | | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| Course Outcomes | |
|--|---|
| CO1 | Understand the accounting treatment of amalgamation, Internal and external reconstruction |
| CO2 | Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. |
| CO3 | Synthesize and prepare final accounts of Insurance companies in the prescribed format |
| CO4 | Give the consolidated accounts of holding companies |
| CO5 | Preparation of liquidator's final statement of account |
| 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. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh |
| 4 | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. |
| 5 | PrasanthAthma, 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 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

**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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR– SEMESTER– IV

CORE PAPER VIII –PRINCIPLES OF MARKETING

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS as Elective)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 244C4B | 5 | | | | 5 | 5 | 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 | | | | | | | | |
| Prerequisite: Should have studied Commerce in XIStd | | | | | | | | | |
| 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 |
| 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 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|------------------------|--|-----------|
| 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 | CourseOutcomes | |
| 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 | |
| Reference Books | | |
| 1 | Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book,Taxmann,Newdelhi | |
| 2 | Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai. | |
| 3 | Assael, H.Consumer Behaviour and Marketing Action,USA :PWS-Kent | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| | |
|--|---|
| 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 | |
| WebResources | |
| 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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL SERVICES

(Common to B.Com (General))

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 244E4A | 3 | | | | 3 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To impart knowledge on the role and function of the Indian financial system. | | | | | | | | |
| LO2 | To enrich their knowledge on key areas relating to management of financial products and services | | | | | | | | |
| LO3 | To familiarize students about Venture Capital, Leasing. | | | | | | | | |
| LO4 | To make them understand the Credit Rating system. | | | | | | | | |
| LO5 | To provide insights into mutual funds and the operation of NSDL and CSDL. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms. | | | | | | | | 9 |
| II | Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India. | | | | | | | | 9 |
| III | Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing. | | | | | | | | 9 |
| IV | Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context. | | | | | | | | 9 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--|---|-----------|
| V | Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL. | 9 |
| TOTAL | | 45 |
| Course Outcomes | | |
| CO1 | Summarise the role and function of the financial system | |
| CO2 | Gain practical knowledge on key areas relating to management of financial products and services | |
| CO3 | Familiarize students about Venture Capital, Leasing. | |
| CO4 | Infer the importance of the Credit Rating system. | |
| CO5 | Understand various types of Mutual funds schemes and the roles of NSDL and CSDL. | |
| Textbooks | | |
| 1 | Gurusamy.S, Financial Services, Tata McGraw Hill, Noida. | |
| 2 | C. Rama Gopal, Financial Services, Vikas Publishing House, Noida. | |
| 3 | M.Y.Khan, Financial Services, Tata McGraw Hill, Noida. | |
| 4 | E. Dharmaraj, Financial Services, S.Chand, New Delhi. | |
| Reference Books | | |
| 1 | Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States. | |
| 2 | Perry Stinson, Bank management and Financial Services,Clanrye International, USA. | |
| 3 | E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai. | |
| 4 | B. Santhanam, Financial Services, Margham Publications, Chennai. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html | |
| 2 | https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/ | |
| 3 | https://scripbox.com/mf/what-is-mutual-fund/ | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

**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 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 3 | 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 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 13 | 13 | 12 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAG E | 3 | 2.6 | 2.6 | 2.4 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

Elective IV - Investment Analysis and Portfolio Management

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 244E4B | 3 | | | | 3 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To inculcate interest in students towards investment science and financial management. | | | | | | | | |
| LO2 | To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes | | | | | | | | |
| LO3 | To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process | | | | | | | | |
| LO4 | To develop knowledge in the areas of systematic savings for tax-planning and investment planning | | | | | | | | |
| LO5 | To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII | | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Introduction to Investment Meaning of investment , Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies. Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds- Debentures-Preference Shares- Equity Shares- Life Insurance Schemes- ULIP- Real Estate - Pension funds-exchange traded funds (ETF) and gold ETFs, | | | | | | | | 9 |
| II | Risk- Return Concepts Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta. | | | | | | | | 9 |
| III | Security Analysis Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning, Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter’s model, | | | | | | | | 9 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|-----------|---|-----------|
| | Company Analysis - Analysis of financial statements, future prospects of a company | |
| IV | Introduction to Portfolio Management Meaning-The Portfolio management Process Categories. Investment strategy objectives—Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview of allocation techniques | 9 |
| V | Portfolio Selection and Construction Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The sharpe Index model Single index model Measuring security and portfolio's return and risk under single index model. Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory. | 9 |
| | Total | 45 |
| CO | Course Outcomes | |
| 1. | On the successful completion of the course, the students will be able to: Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process; | |
| 2. | Calculate the risk and expected return of various financial instruments and investment portfolios; | |
| 3. | Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management | |
| 4. | Explain the various mutual fund scheme and systematic investment plans under SEBI guidelines | |
| 5. | Elaborate the concepts of portfolio management, selection, and construction | |
| | Textbooks | |
| 1. | Arshdeep, Kiran Jindal, Security Analysis and Portfolio Management, Kalyani Publishing House, New Delhi | |
| 2. | Pandian P. (2018). Security analysis and portfolio management. Vikas publishing house Pvt Ltd. Noida | |
| 3. | V.K. Bhalla, Investment Management, S Chand & Co, New Delhi | |
| 4. | Dr. S. Gurusamy, Security Analysis and Portfolio Management, Vijay Nicole Imprints Private Limited, Chennai | |
| | Reference Books | |
| 1. | Bhalla, V. (2018). Investment Management. New Delhi: Sultan Chand Publications | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | |
|----------------------|--|
| 2. | Fischer, D. E., & Jordon, R. J. (2018). Security Analysis and Portfolio Management . Prentice Hall Of India, New Delhi |
| 3. | Chandra, P. (2019). Investment Analysis and Portfolio Management . McGraw Hill Education |
| Web Resources | |
| 1. | www.nseindia.com |
| 2. | www.moneycontrol.com |
| 3. | www.sebi.gov.com |
| 4. | www.cfsinstitute.org |
| 5. | www.springer.com |

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

| Cos | POs | | | | | | | | PSOs | | |
|----------------|-----|----|----|----|----|-----|-----|----|------|----|----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1 | 2 | 3 |
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| Total | 15 | 10 | 15 | 15 | 15 | 12 | 12 | 10 | 15 | 10 | 10 |
| Average | 3 | 2 | 3 | 3 | 3 | 2.4 | 2.4 | 2 | 3 | 2 | 2 |

3-Strong, 2-Medium , 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

Elective IV- Operation Research

(Common to B.Com- General & MM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 244E4C | 3 | | | | 3 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To introduce the students to operations research and linear programming. | | | | | | | | |
| LO2 | To impart knowledge about transportation and assignment problems. | | | | | | | | |
| LO3 | To get acquainted with game theory and simulation. | | | | | | | | |
| LO4 | To develop abilities to analyse and manage inventories using various methods. | | | | | | | | |
| LO5 | To acquire knowledge on network analysis. | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method | | | | | | | | 9 |
| II | Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem | | | | | | | | 9 |
| III | Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation | | | | | | | | 9 |
| IV | Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP) | | | | | | | | 9 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|------------------------|---|----|
| V | Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM. | 9 |
| | Total | 45 |
| CO | Course Outcomes | |
| CO1 | Frame a linear programming problem for quantitative decisions in business planning. | |
| CO2 | Optimise economic factors by applying transportation and assignment problems. | |
| CO3 | Apply the concept of game theory and simulation for optimal decision making. | |
| CO4 | Analyse and manage inventories to meet the changes in market demand. | |
| CO5 | Construct networks including PERT, CPM for strategic management of business projects. | |
| Textbooks | | |
| 1. | C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida | |
| 2. | V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi | |
| 3. | Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai | |
| 4. | M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi | |
| 5. | S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited | |
| Reference Books | | |
| - | S Kalavathy, Operations Research, Vikas Publications, Noida | |
| - | S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019 | |
| - | Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai | |
| - | ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021 | |
| - | P.R.Vittal - Operation Research, Margham Publications, Chennai | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| Web Resources | |
|----------------------|------------------------|
| 1. | www.orsi.in |
| 2. | www.learnaboutor.co.uk |
| 3. | www.theorsociety.com |

**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 | 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 |
| AVERAG E | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

3-Strong, 2-Medium , 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

SEC – 6 Cash accounting and operating cycle

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---------------|--|---|---|---|----------|-------------|-----------|--------------|------------|
| | | | | | | | CIA | External | Total |
| 244S4A | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Unit | Contents | | | | | | | No. of Hours | |
| I | Introduction to Cash Accounting-Accrual Basis of Accounting-Accrual and Cash accounting comparison | | | | | | | 6 | |
| II | Balance sheet and Income Statement-Accounts Payable-Basic Cash flow Statement | | | | | | | 6 | |
| III | Introduction to working capital- Meaning-Direct and Indirect Cost-Current Assets-Cash Conversion | | | | | | | 6 | |
| IV | The Operating Cycle- Inventory Days | | | | | | | 6 | |
| V | Profit, Assets and Cashflow-The Profit Equation- Assumed Assets-The Financial Crisis | | | | | | | 6 | |
| | | | | | | | | 30 | |
| Text Books | | | | | | | | | |
| 1 | Cost Accounting – S.P.Jain & K.L. Narang from Kalyani Publishers | | | | | | | | |
| 2 | Financial Accounting- R.L. Gupta & V.K. Gupta from Sulthan Chand and Sons | | | | | | | | |

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.

UNIVERSITY OF MADRAS

U.G. DEGREE COURSE

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.

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

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.

UNIVERSITY OF MADRAS
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.

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

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.

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING – I

(Common to B.Com-Gen., BM, CA, MM & ISM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 344C5A | 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. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| 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 | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| THEORY 20% & PROBLEMS 80% | |
|--|---|
| 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 &GurusamyS, CostAccounting, 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. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|---|---|---|---|---------|-------------|-------|----------|---------------------|
| | | | | | | | CIA | External | Total |
| 344C5B | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | |
| LO2 | To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function | | | | | | | | |
| LO3 | To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | |
| LO4 | To understand how capital fund of commercial banks, objectives and process of Asset securitization etc. | | | | | | | | |
| LO5 | To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion | | | | | | | | 15 |
| II | Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development. | | | | | | | | 15 |

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE

SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|------------------------|--|-----------|
| III | <p>Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.</p> | 15 |
| IV | <p>Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p> | 15 |
| V | <p>Digital Banking Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p> | 15 |
| TOTAL | | 75 |
| Course Outcomes | | |
| CO1 | Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | |
| CO2 | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function | |
| CO3 | Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | |
| CO4 | Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc | |
| CO5 | Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| Textbooks | |
|--|--|
| 1 | Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai |
| 2 | Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi |
| 3 | Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata |
| 4 | Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi |
| 5 | K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi |
| Reference Books | |
| 1 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai |
| 2 | <u>Katait Sanjay</u> , Banking Theory and Practice, Lambert Academic Publishing, |
| 3 | Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand |
| 4 | William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA |
| 5 | Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.rbi.org.in/ |
| 2 | https://businessjargons.com/e-banking.html |
| 3 | https://www.wallstreetmojo.com/endorsement/ |

**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 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| TOTAL | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE-I

(Common to BCom-Gen., BM, CA, MM, ISM & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 344C5C | 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. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| 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 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--|--|-----------|
| 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 | | |
| 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 | Dinkar Pagare, 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 | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| 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 |

3 – Strong, 2- Medium, 1- Low

**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 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|----------|-------------|-----------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 344C5D | 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 | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| 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 | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| 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. |
| 5 | Essentials of Auditing, Dr. K. Sundar & K. Paari, Vijay Nicole Imprints Private Limited, Chennai |
| 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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE: FINANCIAL MANAGEMENT

(Common to B.Com-Gen, BM & CA)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 344E5A | 4 | | | | 3 | 4 | 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. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| 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 – Concept of Time Value Money –Risk and Return – Components of Financial Management. | | | | | | | | 12 |
| 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 | | | | | | | | 12 |
| 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. | | | | | | | | 12 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--------------------------------------|--|----|
| 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. | 12 |
| 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. | 12 |
| TOTAL | | 60 |
| THEORY 40% & PROBLEMS 60% | | |
| Course Outcomes | | |
| 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. | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| | |
|--|---|
| 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**

| | 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 | 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 |
| AVERAG E | 3 | 2.2 | 2.6 | 2 | 3 | 2 | 2.6 | 2.6 | 3 | 2 | 2.1 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE: INDIRECT TAXATION

(Common to B.Com- Gen, BM, MM & Co-op.)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 344E5B | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To get introduced to indirect taxes | | | | | | | | |
| LO2 | To have an overview of Indirect taxes | | | | | | | | |
| LO3 | To be familiar the CGST and IGST Act | | | | | | | | |
| LO4 | To learn procedures under GST | | | | | | | | |
| LO5 | To gain knowledge about Customs Duty. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023 | | | | | | | | 12 |
| II | An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST. | | | | | | | | 12 |
| III | CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment | | | | | | | | 12 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|------------------------|--|-----------|
| IV | Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST. | 12 |
| V | Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions. | 12 |
| TOTAL | | 60 |
| Course Outcomes | | |
| CO1 | Acquaintance with Indirect tax laws | |
| CO2 | Exposed to the overview of GST. | |
| CO3 | Apply provisions of CGST and IGST | |
| CO4 | Summarise procedures of GST | |
| CO5 | Discuss aspects of Customs Duty in India | |
| Textbooks | | |
| 1 | Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi. | |
| 2 | Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra. | |
| 3 | Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi. | |
| 4 | CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi. | |
| Reference Books | | |
| 1 | V.S. Datey, All About GST, Taxmann Publications, New Delhi. | |
| 2 | T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation, Margham Publications, Chennai. | |

| | | |
|--|---|--|
| 3 | Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai. | |
| 4 | Guidance material on GST issued by CBIC, Government of India. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime. | |
| 2 | https://tax2win.in/guide/gst-procedure | |
| 3 | https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9 | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

**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 | 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 |
| AVERAG E | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE: HUMAN RESOURCE MANAGEMENT

(Common to B.Com-Gen & CA)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| 344E5C | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| C1 | To explore to the aspects relating of Human resource management | | | | | | | | |
| C2 | To equip with the various processes of Recruitment and Selection | | | | | | | | |
| C3 | To be acquainted with Training methods and the concept of Performance Appraisal | | | | | | | | |
| C4 | To learn about Industrial Relations | | | | | | | | |
| C5 | To assimilate knowledge on employee welfare. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |

| 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 | RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order. | 12 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|------------|---|-----------|
| III | TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development. | 12 |
| IV | INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness. | 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- Remuneration – Components of remuneration – Incentives – Benefits | 12 |
| | TOTAL | 60 |
| CO | Course Outcomes | |
| CO1 | Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design. | |
| CO2 | Formulate action plans for employee Recruitment and Selection. | |
| CO3 | Choose appropriate methods of Training | |
| CO4 | Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention. | |
| 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. | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| | |
|--|---|
| 5 | Dr. K. Sundar & Dr. J. Srinivasan, Human Resource Management, Vijay Nicole Imprints Private Limited, Chennai |
| 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**

| | 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 | 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 |
| AVERAG E | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – V

Discipline Specific Elective 4/4 -Merchant Banking

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 344E5D | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enables the students to get an overview on merchant banking services. | | | | | | | | |
| LO2 | To help the students to know the challenges faced by merchant bankers | | | | | | | | |
| LO3 | To enable the students to get a bird’s eye view on the book building process | | | | | | | | |
| LO4 | To assist the student enhance about private placement and various instruments of merchant banking | | | | | | | | |
| LO5 | To make student aware of the role of merchant banking services in the current business environment | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII | | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Merchant Banking Introduction – Concept of Merchant Banking – Functions – Qualities required for Merchant Banker - Recent Development & Challenges in Merchant Banking - Legal Regulatory frame work of Merchant Banking, SCRA- FEMA – SEBI Guidelines to the Merchant Banker | | | | | | | | 12 |
| II | Issue Management Pre & Post Issue Management – issue Pricing – Designing of capital Structure, Brokers in Issue Management & Their Responsibilities- Register – Underwriters – Types - Bought out Deals, Best Effort Deal, Underwriting Commission and Underwriting agreement –Devolvement - Assessment of an issue for underwriting – Green shoe option | | | | | | | | 12 |
| III | Book Building Book building – Meaning and concept – Book Building offer, Fixed price Offer –Alternative book build offers – Lead Managers – Duties, Responsibilities and appointment of lead managers – Role of Merchant Banker as a Lead Manager | | | | | | | | 12 |
| IV | Private Placement Definition – Categories of private placements – private placement with the purview of merchant banking – market segment for privately placed debts – PSU Bonds, Municipal Bonds, Institutional Bonds, Corporate Bonds, Securitized Debt Instruments – Role of Merchant Banker in private placements. | | | | | | | | 12 |
| V | Merchant Banking Services Corporate Counseling – Project counseling - Loan Syndication – Portfolio Management –Offshore Finance – NRI Investment and Advisory Services, | | | | | | | | 12 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|------------------|---|----|
| | Leasing services –Concept, Meaning and significance. | |
| | Total | 60 |
| CO | Course Outcomes | |
| CO1 | Expand the conceptual analysis about Merchant Banking | |
| CO2 | Understand the functioning of Merchant Bankers related to Issue Management Process | |
| CO3 | Analyse about the book building and role of Merchant Bankers | |
| CO4 | Elaborate the private placement and debt instrument process | |
| CO5 | Enumerate about concept the Merchant Banking Services | |
| Textbooks | | |
| 1. | Prof. Anil Agashe, Merchant banking and financial services, Everest publishing house, Pune | |
| 2. | S Gurusamy, merchant banking, Vijay Nicole , chennai | |
| 3 | L Natarajan, merchant banking and financial services, Margham publications, Chennai | |
| Reference Books | | |
| 1. | Madhuvij, Swati Dhawan , merchant banking and financial services, McGraw hill , new delhi | |
| 2. | DrRavichandran Krishnamurthy, merchant banking and financial services, Himalaya publishing house, mumbai | |
| 3 | H R machiraju, merchant banking, new age international publishers, new delhi | |
| Web Resources | | |
| 1. | https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=9 | |
| 2. | https://www.nism.ac.in | |
| 3 | https://www.slideshare.net | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - VI

CORE –XIII: COST ACCOUNTING – II

(Common to BCom-Gen., BM, CA, MM & ISM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 344C6A | 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. | | | | | | | | |
| Prerequisite: Should have studied Cost Accounting in V Sem | | | | | | | | | |
| 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% | | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| Course Outcomes | |
|--|---|
| CO1 | Remember and recall standards in cost accounting |
| CO2 | Apply the knowledge in contract costing |
| 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

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – VI
CORE – XIV: MANAGEMENT ACCOUNTING

(Common to BCom-Gen., BM, CA, MM, ISM, Co-op. & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 344C6B | 6 | | | | 4 | 6 | 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. | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in I Semester. | | | | | | | | | |
| 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. | | | | | | | | 18 |
| II | Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | | | | | | | | 18 |
| 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 | | | | | | | | 18 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

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| IV | Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | 18 |
| 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. | 18 |
| TOTAL | | 90 |
| THEORY 20% & PROBLEMS 80% | | |
| 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, MarghamPublications,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 GurusamyS ,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. | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| | |
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| 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**

| | 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 | 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
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE – II

(Common to BCom-Gen., BM, CA, MM, ISM & CS)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 344C6C | 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. | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in I stSem | | | | | | | | | |
| 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% | | | | | | | | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| 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. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. |
| 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://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/ |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

**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 | 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 |
| AVERAG E | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.2 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective 5/6 - Indian Accounting Standards

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 344E6A | 5 | | | | 3 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | After studying this unit, the student To understand the concept of Accounting Standards and their Committee | | | | | | | | |
| LO2 | To familiarize with the framework and presentation of Financial Statements | | | | | | | | |
| LO3 | To disclosure requirements and valuation of numerous financial transactions | | | | | | | | |
| LO4 | To identify the treatments of issue and redemption of shares, | | | | | | | | |
| LO5 | To provide insight into the revaluation, depreciation and useful for economic life | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice - The powers and duties of the external auditors - the audit report and its qualification for accounting statements not in accordance with bestpractice | | | | | | | | 15 |
| II | The IASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IAS 1)- The preparation of cash flow statements (IAS 7) - Reporting Performance; the measurement of income - extraordinary items prior period items | | | | | | | | 15 |
| III | The treatment in an enterprise's financial statements of shares, debentures, dividends and interest – the recognition of revenue (IAS 18) - the distribution of profit and the maintenance of capital – The disclosure of related parties to a business (IAS 24). | | | | | | | | 15 |
| IV | The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet date (IAS 10)- Provisions, contingent liabilities and contingent assets (IAS 37). | | | | | | | | 15 |
| V | Property, Plant and Equipment (IAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals - Goodwill (excluding Goodwill arising on consolidation) and Intangible | | | | | | | | 15 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|-----------------|---|-----------|
| | Fixed Assets (IAS 38 and IAS 36) - recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IAS 12+20), and deferred tax (IAS 12). | |
| | Total | 75 |
| CO | Course Outcomes | |
| CO1 | Understood the content of IND AS and audit report process | |
| CO2 | Analyse the required financial statements for preparation of cash flow statements | |
| CO3 | Interpret the treatments of financial statements. | |
| CO4 | Explain accounting treatments share issue, redemption, and contingencies | |
| CO5 | Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation | |
| Textbooks | | |
| 1. | Taxmann's Indian Accounting Standards | |
| 2. | Dolphy D'Souza, Indian Accounting Standards, Snow white publications | |
| 3 | MukeshSaraf, Indian Accounting Standards, Bharat | |
| Reference Books | | |
| 1. | Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis | |
| 2. | Snowwhite's , Indian Accounting Standards | |
| 3 | T P Ghosh, Indian Accounting Standards, Taxmann's | |
| Web Resources | | |
| 1. | http://www.icaai.org | |
| 2. | http://www.udemy.com | |
| 3 | http://www.indianaccountind.in | |
| 4 | http://www.webtel.in | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|---------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 12 | 15 | 11 | 10 | 10 | 8 | 15 | 10 | 11 |
| AVERAGE | 3 | 2 | 2.4 | 3 | 2.2 | 2 | 2 | 1.6 | 3 | 2 | 2.2 |

3-Strong, 2-Medium , 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE: COMPUTER APPLICATION IN BUSINESS

(Common to B.Com-Gen & BM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|----------|----------|---|----------|-------------|-----------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 344E6B | 1 | 2 | 2 | | 3 | 5 | 40 | 60 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To apply various terminologies used in the operation of computer systems in a business environment. | | | | | | | | |
| LO2 | To Understand the basic concepts of a word processing package | | | | | | | | |
| LO3 | To apply the basic concepts of electronic spread sheet software in business. | | | | | | | | |
| LO4 | To Understand and apply the basic concepts of PowerPoint presentation. | | | | | | | | |
| LO5 | To generate electronic mail for communicating in an automated office for business environment. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer. | | | | | | | | 15 |
| II | Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents. | | | | | | | | 15 |
| III | Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations. | | | | | | | | 15 |
| IV | Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions. | | | | | | | | 15 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|---------------------------------------|---|-----------|
| V | Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression. | 15 |
| | TOTAL | 75 |
| Theory 40% & Practical 60% | | |

| Course Outcomes | |
|------------------------|---|
| CO1 | Recall various techniques of working in MS-WORD. |
| CO2 | Prepare appropriate business document. |
| CO3 | Create - Presentation for Seminars and Lecture. |
| CO4 | Understanding various tools used in MS-EXCEL. |
| CO5 | Apply Excel tools in various business areas of Finance, HR, Statistics. |
| Textbooks | |
| 1 | R Parameswaran, Computer Application in Business - S. Chand Publishing, UP. |
| 2 | Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP. |
| 3 | Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra. |
| 4 | Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida. |
| 5 | Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi. |

| Reference Books | |
|------------------------|--|
| 1 | Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA. |
| 2 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida. |
| 3 | Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu. |
| 4 | John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA. |
| 5 | Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai. |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| | |
|--|---|
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.youtube.com/watch?v=Nv_Nnw01FaU |
| 2 | https://www.udemy.com/course/office-automation-certificate-course/ |
| 3 | https://guides.lib.umich.edu/ld.php?content_id=11412285 |

**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 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 10 | 13 | 10 | 13 | 10 | 15 | 10 | 12 |
| AVERAG E | 3 | 2.4 | 3 | 2 | 2.6 | 2 | 2.6 | 2 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 7 / 8: Financial Reporting

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 344E6C | 5 | | | | 3 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To interpret and analyse the general purpose of financial reporting and IND AS | | | | | | | | |
| LO2 | To evaluate the knowledge of disclosures like Accounting Standards, SEBI | | | | | | | | |
| LO3 | To understand differing accounting policies and their impact on financial statements | | | | | | | | |
| LO4 | To demonstrate about financial statements with the help of Ratio Analysis. | | | | | | | | |
| LO5 | To provide knowledge in emerging trends in E-commerce reports. | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Introduction Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements. | | | | | | | | 15 |
| II | Disclosures Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website. | | | | | | | | 15 |
| III | Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis. | | | | | | | | 15 |
| IV | Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis. | | | | | | | | 15 |
| V | Emerging Trends in Reporting Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting – Meaning, Purpose, Salient features of | | | | | | | | 15 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|-----------------|--|----|
| | framework, the Capitals and Value creation , Value Added Statement | |
| | Total | 75 |
| CO | Course Outcomes | |
| CO1 | Identify the basic reporting structure of accounting information, statements framework and Indian Accounting Standards | |
| CO2 | Describe the process of Disclosures under Companies Act, 2013 | |
| CO3 | Prepare various financial statement, Ratio Analysis and cash Flow Analysis | |
| CO4 | Understand the techniques of financial decision making in the business corporates. | |
| CO5 | Explain the recent trends on reporting and integrated reports. | |
| Textbooks | | |
| 1 | Bhattacharya. K Ashish, Corporate Financial Reporting and Analysis, PHI Learning, New Delhi | |
| 2. | Gupta, Ambrish, Financial Accounting for Management: An analytical perspective, Pearson education, New Delhi | |
| 3 | Lal, Jawahar&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai. | |
| 4 | Sapra, Ritu, Kaur, Kamaldeep&ChawlaKanika. Financial Reporting and Analysis. Wisdom Publications, Delhi. | |
| 5 | | |
| Reference Books | | |
| 1. | George J. Benstonet. Al, World Financial Reporting, Oxford University Press. | |
| 2. | Gibson, C. H., Financial reporting and analysis. Nelson Education. | |
| 3 | Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education | |
| 4 | R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA. | |
| Web Resources | | |
| 1. | https://core.ac.uk | |
| 2. | https://afm.utexas.edu/financial-accounting-and-reporting | |
| 3 | https://www.udemy.com | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|---------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 1 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 12 | 15 | 11 | 10 | 10 | 8 | 15 | 10 | 11 |
| AVERAGE | 3 | 2 | 2.4 | 3 | 2.2 | 2 | 2 | 1.6 | 3 | 2 | 2.2 |

3-Strong, 2-Medium , 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE: BASICS OF MS EXCEL

(Common to B.Com-Gen & BM)

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|----------|----------|---|----------|-------------|-----------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| 344E6D | 1 | 2 | 2 | | 3 | 5 | 40 | 60 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To introduce students to Excel as an important tool in business applications | | | | | | | | |
| LO2 | To familiarize them with the features and functions of a spread sheet. | | | | | | | | |
| LO3 | To understand the concepts of accounting, reporting and analysis using spread sheet. | | | | | | | | |
| LO4 | To Construct formulas, including the use of built-in functions, and relative and absolute reference | | | | | | | | |
| LO5 | To develop various applications using MS-Excel. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping. | | | | | | | | 15 |
| II | Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions. | | | | | | | | 15 |
| III | Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis. | | | | | | | | 15 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

| | | |
|--|---|-----------|
| IV | Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions. | 15 |
| V | Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel. | 15 |
| TOTAL | | 75 |
| Theory 40% & Practical 60% | | |
| Course Outcomes | | |
| CO1 | Develop And Apply Fundamental Spread Sheet Skills. | |
| CO2 | Understanding Various Tools Used In Ms-Excel. | |
| CO3 | Knowledge On Various Statistical Tests in Ms-Excel. | |
| CO4 | Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions. | |
| CO5 | Develop Trending Application Using MS-Excel | |
| Textbooks | | |
| 1 | John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA. | |
| 2 | Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore. | |
| 3 | Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA. | |
| 4 | Greg Harvey, Excel 2016 for Dummies, Chennai. | |
| Reference Books | | |
| 1 | Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai. | |
| 2 | Google Sheets Basics: Masato Takeda and others; TekuruInc, India. | |
| 3 | Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai. | |
| 4 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

| | |
|---|---|
| 1 | https://www.freebookkeepingaccounting.com/using-excel-in-accounts |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance |
| 3 | https://www.youtube.com/watch?v=Nv_Nnw01FaU |

**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 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 15 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAG E | 3 | 2.4 | 3 | 3 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - VI

PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| 344S6A | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners. | | | | | | | | |
| LO2 | To build experiences for students as they grow into lifelong learners. | | | | | | | | |
| LO3 | To know the basic concepts of various discipline | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| UNIT | Details | | | | | | | | No. of Hours |
| I | Indian Polity Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG. | | | | | | | | 6 |
| II | Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution. | | | | | | | | 6 |
| III | Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets. | | | | | | | | 6 |
| IV | History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India. | | | | | | | | 6 |

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE
SYLLABUS WITH EFFECT FROM 2023-2024

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| V | Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation | 6 |
| | TOTAL | 30 |
| Course Outcomes | | |
| CO1 | Develop board knowledge of the different components in polity | |
| CO2 | Understand the Geographical features across countries and in India | |
| CO3 | Acquire knowledge on the aspects of Indian Economy | |
| CO4 | Understand the significance of India’s Freedom Struggle | |
| CO5 | Gain knowledge on Ecology and Environment | |
| Textbooks | | |
| 1 | Class XI and XII NCERT Geography | |
| 2 | History – Old NCERT’S Class XI and XII | |
| Reference Books | | |
| 1 | M. Laxmi Kant (2019), Indian polity, McGraw- Hill | |
| 2 | Ramesh Singh (2022), Indian Economy, McGraw - Hill | |
| 3 | G.C Leong, Physical and Human Geography, Oxford University Press | |
| 4 | Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | https://www.freebookkeepingaccounting.com/using-excel-in-accounts | |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance | |
| 3 | https://www.youtube.com/watch?v=Nv_Nnw01FaU | |

