

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

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

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

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

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

UNIVERSITY OF MADRAS
B.COM. (HONS.) DEGREE PROGRAMME
 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	PSO 4
CO1	3	2	3	3	2	3	2	2	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	2	2	2	3	2	2	3
CO4	3	2	3	3	2	2	2	2	3	2	2	3
CO5	3	2	3	3	3	2	2	2	3	2	2	3
TOTAL	15	11	15	15	13	12	11	10	15	11	11	15
AVERAGE	3	2.2	3	3	2.6	2.4	2.2	2	3	2.2	2.2	3

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

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

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

UNIVERSITY OF MADRAS
B.COM. (HONS.) DEGREE PROGRAMME
 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
CO	Course Outcomes	
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Acquire the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand&Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, VijaiNicholos Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

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

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

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

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

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

UNIVERSITY OF MADRAS
B.COM. (HONS.) DEGREE PROGRAMME
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	PSO4
CO1	3	2	3	2	3	2	2	2	3	3	2	3
CO2	3	2	2	2	3	2	2	2	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	2	3	2	2	2	3	3	2	3
CO5	3	2	3	2	3	2	2	2	3	3	2	3
TOTAL	15	11	13	11	15	11	11	11	15	15	11	15
AVERAGE	3	2.2	2.6	2.2	3	2.2	2.2	2.2	3	3	2.2	3

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

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

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

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

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

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

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

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

FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

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

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

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

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

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

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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 SYLLABUS WITH EFFECT FROM 2023-2024

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

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

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

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

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

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B.COM. (HONS.) DEGREE PROGRAMME
 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

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B.COM. (HONS.) DEGREE PROGRAMME
 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

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

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

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

FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT

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

UNIVERSITY OF MADRAS
B.COM. (HONS.) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024
SECOND YEAR – SEMESTER – III
CORE– V: CORPORATE ACCOUNTING I

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

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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

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

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

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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

SECOND YEAR– SEMESTER– III

ELECTIVE III –PRINCIPLES OF MARKETING

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

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

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

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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

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

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

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

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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

SECOND YEAR – SEMESTER – IV

CORE – VIII: BUSINESS MATHEMATICS & STATISTICS

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

SECOND YEAR – SEMESTER - IV

ELECTIVE IV: DIGITAL MARKETING

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

Strong - 3

Medium – 2

Low – 1

UNIVERSITY OF MADRAS
B.COM. (HONS.) DEGREE PROGRAMME
 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
249S4A	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
B.COM. (HONS.) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

SEC – 7 FinTech

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
249S4B	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Overview of Financial Technology Financial Technology - Emerging Technologies - India's FinTech Ecosystem - Value Creation -FinTech Adaption - FinTech Global Scenario							6	
II	Internet of Things (IoT) & Application Program Interfaces Introduction to Internet of Things & Application Program Interfaces - Financial System Communication - Open Banking							6	
III	Avenues of FinTech & Strategies of Artificial Intelligence/Machine Learning Equity Crowd Funding - Wealth Management – P2P & Marketplace lending - Introduction to Artificial Intelligence / Machine Learning - Difference between Artificial Intelligence & Machine Learning - Fintech Applications / Case Studies							6	
IV	FinTech Regulations Govt. initiatives in India (NPCI, UPI, OCEAN) - Security and Privacy in FinTech - Data Protection Laws & Regulations							6	
V	Project							6	
Total							30		
Note : 40 marks of CIA will be carried out in the form of Project									
Text Books									
1	Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, 3rd Edition, 2018								
2	Susanne Chishti and Janos Barberis, “ The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016								
3	Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the 21st Century”, Palgrave, 1st edition, 2018								
4	Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019								
5	Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018								
6	The Internet of Things by Samuel Greengard from The MIT Press								

Subject Name: Cost Accounting
Subject Code:

Year: III
Semester: V

UNIT-I

Nature and significance of Cost Accounts – Financial vs. Cost Accounts – Definition of Cost Accounting – Meaning, scope, objectives, importance, advantages and limitations of Cost Accounting – Cost centre – Profit centre . Meaning of Activity based costing.

UNIT-II [CASE STUDY]

Cost classification and cost concepts – Elements of cost – Preparation of cost sheets – Tenders and quotations.

UNIT-III

Material Management & Stores Control – Purchase routine- Stock levels – Stock turnover ratio – Bin card– Stores ledger – Perpetual inventory system – ABC method of stock control – Material handling – Control of wastage, scrap, spoilage and defectives – Pricing of issues – FIFO, LIFO, HIFO, base stock, simple average, weighted average, standard price, inflated price and market price methods.

UNIT-IV

Labour cost – Time card and job card – Overtime and idle time – Labour turnover – Methods of wage payment – Methods of incentive schemes. Overheads – Factory, administration, selling and distribution – Classification – Allocation – Apportionment and absorption of factory overheads

UNIT-V

Contract costing – Ascertainment of profit from incomplete contracts – Reconciliation of cost and financial accounts

Reference Books:

1. Drury – Management and Cost Accounting with CourseMate
2. R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand.
3. S.P. Jain and K.L. Narang, Cost Accounting, Kalyani Publishers
4. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGrawHill
5. T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications
6. Dr. S.N. Maheswari, Principles of Cost Accounting, Sultan Chand & Sons
7. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand & Sons

UNIT 1: Concepts of Logistics – Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management – Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.

UNIT 2: Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling , Concepts and Equipments: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics andSupply chain Management- Performance measurements.

UNIT 3: (CASE STUDY)

Transportation – Position of Transportation in Logistics and Supply chain management- Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS-Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics.

UNIT 4: Logistical Information System (LIS) - Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousing- order processing –Distribution channels- Difference between warehouse and distribution centre.

UNIT 5: Performance- Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board-Activity Based Costing - Economic Value Added Analysis- Balance Score card approach- Lean thinking and six sigma approach in Supply Chain.

Reference Books:

1. Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac Millan IndiaLtd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson EducationIndia, 6th edition, 2016.
4. Krishnaveni Muthiah, ‘Logistics Management and Seaborne Trade’, Himalaya PublishingHouse, 2010.
5. Martin Christopher, ‘Logistics and Supply Chain Management’ Pearson Education, 2003.
6. Ronald H. Ballou, ‘Business Logistics and Supply Chain Management’ Pearson Education2004.

UNIT I

Meaning and Features of Income – Important definitions under the Income Tax Act – Tax rates of individual assessee – Residential status – scope of total income – capital and revenue – Incomes exempt from tax.

UNIT II

Heads of Income – Salaries – Allowances – Perquisites and their valuation – Deductions from salary – Gratuity – Pension – Commutation of pension – Leave salary – Profits – In – Lieu of salary – Provident Funds – Deductions under section 80C.

UNIT III

Income from House Property – Definition of Annual Value – Deduction from Annual value – Computation of Income under different circumstances.

UNIT IV(CASE STUDY)

Income from business or profession – Allowable and Not Allowable expenses – General Deductions – Provisions relating to Depreciation – Deemed business profits – Undisclosed Income/Investments – compulsory maintenance of books of accounts – Audit of Accounts of certain persons – special provisions for computing incomes on estimated basis – computation of income from business or profession.

UNIT V

Assessment of individuals (covering incomes under salary, house property, business or profession including sec.80C – computation of tax) – Filing of returns – various return forms – Permanent Account Number (PAN) and its usage.

Reference Books:

1. Naveen Mittal – Concepts Building Approach to Income Tax Law & Practice - CengageNew Delhi
2. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
3. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai
4. Vinod, K.Singhania, Students Guide to IncomeTax, Taxman Publications Pvt. Ltd.
5. T.S.Reddy ,Y.Hari Prasad Reddy , Income Tax theory, Law and Practice, MarghamPublications.
6. V.P. Gaur &D.B.Narang, Puja Gaur, Rajeev Puri , Income Tax Law and Practice, KalyaniPublishers.

UNIT –I:

Financial management –Introduction-scope-finance and other related disciplines-Financial Functions. Financial Goals: Profit Maximization Vs Wealth Maximization – Concept of time value of money -Sources of financing - Short term and Long term. Capitalization - over and under Capitalization.

UNIT-II:(CASE STUDY)

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques (Risk analysis Excluded)–Capital Rationing.

UNIT-III:

Concept of Cost of Capital. Measures of Specific and Overall cost of capital. Financing Decisions- Determinants of Capital structure – Theories of Capital structure

UNIT IV:

Leverage – Operating, Financial and combined- dividend decisions – factors determining dividend policy – Dividend theories – Walter’s model – Gordon’s model – MM model

UNIT V:

Working capital management – need for working capital –Determinants of working capital –computation of working capital –Management of cash, inventory, accounts receivable and accounts payable

Books for reference:

1. William R. Lasher – Financial Management - CENGAGE New Delhi
2. I.M.Pandey Financial Management
3. S.N.Maheswari Financial Management
4. M.Y.Khan and P.K.Jain - Basic Financial Management
5. Financial Management – A. Murthy – Margham Publications

Subject Name: Practical Auditing
Semester: V

Year: III

UNIT I

Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit

UNIT II

Planning and Conduct of Audit – Audit Note Book – Audit Working Papers -Audit Files
Internal Control–Characteristics – Evaluation. Internal check – Principles, Advantages &
Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions –
Distinction and interface between internal and statutory auditor.

UNIT III

Audit Sampling. Vouching of cash transactions-Vouching of Trading Transaction (Purchases,
Purchasereturn, Sales, Sales return). Verification & Valuation of Assets & Liabilities.

UNIT IV (CASE STUDY)

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling
Limitand Liabilities of an auditor. Professional Ethics.

UNIT V

Audit Report-characteristics – types of opinion- preparation of report as per CARO rules. Latest
Trends in Auditing- Information System Audit

Reference Books:

1. DinkarPagare, Principles and Practices of Auditing, Sultan Chand and Sons, NewDelhi
2. S. Vengadamani, PracticalAuditing
3. Sharma T.R., Auditing Principles & Problems, SahityaBhawan,Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing
Company Ltd., NewDelhi
5. Pradeep Kumar, Baldev Sachdeva, Jagwanth Singh, AuditingPrinciples and
Practices, Kalyani Publications.

UNIT I

Introduction to research methodology – meaning and purpose – Types of Research; Research design – steps in selection & formulation of a research problem – steps in research

UNIT II

Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size

UNIT III

Measurement & scaling techniques – Data collection – methods – testing validity and reliability

UNIT IV

Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS)

UNIT V (CASE STUDY)

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report

Reference Books:

1. Kartikeya Bolar, Rajdeep Chakraborti, Amarnath Mitra, I. Shridharan – Business research and Analytics – Cengage, New Delhi
2. Ratan Khasnabis, Suvasis Saha – Research methodology – Universities Press (India) Private Limited, Hyderabad.
3. Shashi K. Gupta, Praneet Rangi, Research Methodology and Report writing, Kalyani Publishers
4. William G. Zikmund, Barry J. Babin, Jon C. Carr, Mitch Griffin – Business Research methods- Cengage, New Delhi
5. Dr M Ranganatham, Business Research Methods, Himalayas Publishing

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

BHO-DSC27

CORE-XXVII: ACCOUNTING FOR DECISION MAKING

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: VI

OBJECTIVES

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

OUTCOME:

- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

UNIT I

Management accounting – Meaning, nature, scope and functions, need, importance and limitations– Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting-Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools. Methods –Comparative Statements, Common Size statement and Trend analysis.

UNIT II [CASE STUDY]

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, Turnover, Solvency or Financial ratios

UNIT III

Funds flow and Cash flow analysis. Budgets and budgetary control – Meaning, objectives, merits and demerits.

UNIT IV

Marginal costing - features, advantages and limitations - Absorption costing and Marginal costing – CVP analysis – Applications of Marginal Costing – Key factor, Make or Buy decision , Sales mix decision, Plant Merger decisions

UNIT V

Variance Analysis – material, labour and overhead variances

RECOMMENDED TEXT:

1. T. S. Reddy and Hari Prasad Reddy, Management Accounting, MarghamPublications.

REFERENCE BOOKS:

1. S.N. Maheswari, Management Accounting – Sultan Chand & Sons.
2. Dr A Murthy and Dr S GURUSAMY, Cost Accounting, Tata McGraw Hill
3. RSN Pillai&Bagavati, Management Accounting – S Chand & Co Ltd – New Delhi.
4. HorngrenSunderu Stratton, Introduction to Management Accounting – Pearson Education.

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B.Com. (HONOURS) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

GUIDELINES TO THE QUESTION PAPER SETTERS
ACCOUNTING FOR DECISION MAKING

Problem oriented paper

SUB CODE:

CREDITS: 4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	1	-	-	-
II	1	1	1	1	-	1 *case study compulsory
III	1	1	-	2	-	1
IV	1	1	-	2	-	1
V	1	1	-	1	-	-
TOTAL	5	5	2	6		3
	SEC - A - 10		SEC - B - 8		*SEC- C- 3	

Sec- C - Two out of three questions to be answered. The first question shall be a 'case study' and it is to be compulsorily answered.

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

BHO-DSC28

CORE-XXVIII: HUMAN RESOURCE MANAGEMENT

Inst.Hrs : 5
Credits : 4

YEAR: III
SEMESTER: VI

OBJECTIVES

- To facilitate the students to know about the importance of Human Resources.
- To make the students to understand the various aspects of the Human Resources Management.

OUTCOME:

- Understanding of basic concepts, functions and functioning of Human resource department of the organisations

UNIT I

Human Resource Management – Nature and Scope of the HRM – Managerial and Operating Functions –Difference between Personnel management and HRM – Human Resource Planning – Recruitment –Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

UNIT II [CASE STUDY]

Placement and Induction – Training – Methods – Techniques – Identification of Training Needs –Development – Methods – Performance Appraisal – Methods – Promotions and Transfers

UNIT III

Remuneration – Factors determining remuneration – Components of Remuneration – Incentives – Benefits– Motivation – Welfare and Social Security Measures –

UNIT IV

Collective Bargaining – Workers participation in Management – Types – Quality Circles – Management by Objectives – Environment of HRM – HRM as a Profession.

UNIT V

Human Resource Audit – Nature – Benefits – Scope – Approaches

RECOMMENDED TEXT:

1. Dr. J. Jayashankar, Human Resource Management, Margham Publications

REFERENCE BOOKS:

1. C.B.Gupta - Human Resource Management- Sultan Chand & Sons
2. L.M.Prasad – Human Resource Management- Sultan Chand & Sons.

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

CORE 28: HUMAN RESOURCE MANAGEMENT

SUB CODE:

CREDITS: 4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT II**

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

BHO-DSC29

CORE-XXIX: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: VI

OBJECTIVES

- To acclimate the students on the concept Security Analysis and Portfolio Management.
- To facilitate the students to know the techniques of Portfolio Management and Risk Analysis.

OUTCOME

- On completion of syllabus student will understand the basic concepts of Portfolio Management and the techniques of Security Analysis Portfolio Management.

UNIT I (CASE STUDY)

Investment – Meaning, Objectives- Classification of Investment – Investment , Process – Factors favouring Investment – Sources of Investment information .

UNIT II

Risk and Return – Definition of Risk and Return – Systematic and Unsystematic Risk – Types of Risk – Measurement of Risk.

UNIT III

Fundamental and technical analysis – Economy, Industry and Company analysis – Tools for technical analysis.

UNIT IV

Portfolio Management – Definition – Portfolio selection – Performance – Evaluation and Portfolio revision.

UNIT V

Capital asset Pricing Model – Definition – Security market line – Assumptions of Capital asset Pricing Model – Limitations of Capital asset Pricing Model.

RECOMMENDED TEXT:

1. Shalini Talwar - security analysis and portfolio management – Cengage New Delh
2. Dr. L. Natarajan , Investment Management , Margham Publications.

REFERENCE BOOKS:

1. Elton, Edwin J., Gruber, Martin J., Brown, Stephen J., Goetzmann, William N., “Modern Portfolio Theory and Investment Analysis”, 6th Edn, Wiley, 2003.
2. Prasanna Chandra, “Managing Investments”, Tata McGraw Hill, New Delhi, 1999.
3. Lee, Cheng F., “Advances in Investment Analysis and Portfolio Management”, Publisher: Science & Technology Books.

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

CORE 29: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SUB CODE:

CREDITS: 4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT I**

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

BHO-DSC30

CORE-XXX: INCOME TAX, LAW AND PRACTICE-II

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: VI

OBJECTIVES

- To help the students to understand the relevance and significance of Tax.
- To facilitate the students in understanding the various Provisions I.T. Act.

OUTCOME:

- The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.

UNIT I

Income under capital gains –short term , long term capital gains-certain transaction not included as transfer-cost of acquisition –cost of improvement –indexation of cost- Capital gains under different circumstances-Exempted capital gains computation of capital gains

UNIT II

Income from other sources –their computation –grossing up – deduction in computing income under the head and other related provisions.

UNIT III

Clubbing of Income –Deemed incomes –Provisions of the Act relating to clubbing of income – Set off – Carry forward and set off of losses .

UNIT IV (CASE STUDY)

Permissible deductions from gross total income–Sec.80C, 80CCC, 80CCCD, 80DD,80DDB,80E, 80G, 80GG, 80GGA,80QQB,80RRB,80TTA,80U-Assessment of Individual(Covering capital gains , Income from other sources including the above mentioned deductions –Computation of Tax).

UNIT V

Income Tax Authorities –Powers of the central Board of Direct Taxes(CBDT) Commissioners of Income Tax and Income Tax officers –Assessment Procedures –self Assessment –Best Judgement Assessment – Income Escaping Assessment (Re- assessment)-Advance payment of Tax –Meaning and Due dates –Deduction of Tax at source-Meaning.

RECOMMENDED TEXT:

1. Naveen Mittal – Concepts Building Approach to Income Tax Law & Practice - Cengage New Delhi
2. Naveen Mittal – Peinciples of Income Tax Law & Practice – Cengage New Delhi

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

3. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
4. V.P. Gaur &D.B.Narang, Puja Gaur, Rajeev Puri , Income Tax Law and Practice, Kalyani Publishers.

TEXT BOOKS FOR REFERENCE:

1. Dr. VinodK.Singhania ,Students Guide to Income Tax-Taxman Publications Pvt. Ltd.
2. T.S.Reddy ,Y.Hari Prasad Reddy , Income Tax theory, Law and Practice, Margham Publications.

GUIDELINES TO THE QUESTION PAPER SETTERS

Problem oriented paper: INCOME TAX , LAW AND PRACTICE-II

SUB CODE:

CREDITS: 4

Break up of questions for theory and problem:

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1-	1	-	2	-	1
II	1	1	-	1	-	1
III	1	1	1	1	-	-
IV	1	2	-	2	-	1*(CASE STUDY COMPULSO RY)
V	1	-	1	-	-	-
TOTAL	5	5	2	6	-	3
	SEC - A - 10		SEC - B - 8		* SEC - C - 3	

Sec- C - Two out of three questions to be answered. The first question shall be a ‘case study’ and it is to be compulsorily answered.

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

BHO-DSC31

CORE-XXXI: INDIRECT TAXATION

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: VI

OBJECTIVES:

- To facilitate the students to gain knowledge of the principles of Indirect Taxation.
- To enable the students to gain knowledge of Goods and Services (GST)
- To highlight the students about customs duty.

OUTCOME:

- The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.

UNIT I : Introduction

History and Objectives of Taxation –Tax Systems in India – Direct & Indirect Taxes – Meaning and Types -Powers of Union and States to levy taxes.

UNIT II: GST- Overview & Concepts

Background behind implementing GST – The need for GST- Business impact –Benefits of GST-SGST-CGST and IGST – Taxes covered by GST- Definitions - Scope and Coverage Scope of supply-Levy of tax - Rate Structure –Taxable Events.

UNIT III: GST- Taxation/Assessment Proceedings

Return – Refunds - Input Tax Credit - Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST - Officers as per CGST Act - Officers as per SGST Act - Jurisdiction - Appointment Powers.

UNIT IV: GST- Audit

Assessment and Audit under GST – Demands and Recovery – Appeals and revision –Advance ruling Offences and Penalties.

UNIT V: Customs duty (CASE STUDY)

The customs duty –Levy and collection of customs duty –Organisations of custom departments - Officers of customs – powers – Appellate Machinery – Infringement of the Law –Offences and penalties - Exemptions from duty Customs duty draw back – duties free Zones.

RECOMMENDED TEXTS

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

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SYLLABUS WITH EFFECT FROM 2020-2021

SUGGESTED READINGS

1. Swetha Jain GSTLaw&Practice Taxmann Publishers. July 2017
2. V.S.Daty-GST-Input Tax Credit- Taxmann Publishers. 2nd Edition.Aug 2017
3. C.A.AnuragPandy-Law & Practice of GST- Sumedha Publication House 2017
4. Dr.Vandana Banger- Beginner's- GuideAadhayaPrakahana Publishers- 2017
5. Dr.M.Govindarajan-A Practical Guide-Centax publishers- July 2017.

E-Resources

1. www.gstjockey.com
2. www.gst.gov.in
3. <http://gstpanacea.com>
4. <http://taxheal.com>

CORE 31: INDIRECT TAXATION

SUB. CODE:

CREDITS:4

TEMPLATE FOR QUESTION PAPER [FOR THEORY PAPERS]

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

***Case study – UNIT V**