



University of Madras

Chepauk, Chennai 600 005

[Est.1857, State University, NAAC 'A⁺⁺' Grade, CGPA 3.59, NIRF2019 Rank: 20]
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Undergraduate Programme in Commerce

Curriculum and Syllabus for

B.Com. General

(With effect from the Academic Year 2023-24)

JUNE 2023

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

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme :	B.COM GENERAL
Programme Code :	
Duration :	3 Years (UG)

PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study

PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.

PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

PO4: Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.

PO6: Research-related skill: A sense of inquiry and capability for asking relevant / appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.

PO7: **Co-operation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.

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

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

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

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

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

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

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

PO15: **Life Long Learning:** Ability to acquire knowledge and skills, including “learning how to learn”, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.

Programme Specific Outcomes:

PSO1 – Placement:

To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.

PSO2 – Contribution to Business World:

Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.

PSO3 – Contribution to the Society:

To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.

B.COM – GENERAL

COURSE STRUCTURE

FIRST YEAR							
FIRST SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	
Part I	----	Language I	3	6	25	75	100
Part II	100L1Z	English I	3	6	25	75	100
Part III	146C1A	Core Paper I –Financial Accounting I	5	5	25	75	
	146C1B	Core Paper II - Principles of Management	5	5	25	75	100
	146E1A	Elective I - Business Communication	3	4	25	75	100
	146E1B	Elective I - Business Environment			25	75	100
	146E1C	Elective I - Business Economics			25	75	100
Part IV	146S1A	SEC – 1 - MS Office for Commerce (P) *	2	2	40	60	100
	100L1L	Basic Tamil-I (Other Language Students) *	2	2			
	100L1M	Advanced Tamil-I (Other Language Students) *			25	75	100
	146B1A	Foundation Course FC - Professional Ethics	2	2	40	60	100
		TOTAL	23	30			

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

1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.
2. Students who have **not** studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take **Basic Tamil** comprising of Two Courses (level will be at 6th Std.).
3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take **Advanced Tamil** comprising of Two Courses.

FIRST YEAR
SECOND SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language II	3	6	25	75	100
Part II	100L2Z	English II	3	6	25	75	100
	146C2A	Core Paper III –Financial Accounting II	5	5	25	75	100
	146C2B	Core Paper IV-Business Law	5	5	25	75	100
Part III	146E2A	Elective II - Business Legislation Laws	3	4	25	75	100
	146E2B	Elective II - Insurance and Risk Management			25	75	100
	146E2C	Elective II – Indian Economic Development			25	75	100
Part IV	146S2A	SEC – 2 - Accounting using Excel (P) *	2	2	40	60	100
	100L2L	Basic Tamil-II (Other Language Students) *	2	2	25	75	100
	100L2M	Advanced Tamil-II (Other Language Students) *					
	146S2B	SEC 3 - Retail Management	2	2	25	75	100
TOTAL			23	30			

SECOND YEAR
THIRD SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language III	3	6	25	75	100
Part II	200L3Z	English III	3	6	25	75	100
	246C3A	Core Paper V- Corporate Accounting I	5	5	25	75	100
	246C3B	Core Paper VI - Company Law	5	5	25	75	100
Part III	246E3A	Elective III – International Trade	3	4	25	75	100
	246E3B	Elective III – Business Mathematics & Statistics			25	75	100
	246E3C	Elective III – E-Commerce			25	75	100
Part IV	246S3A	SEC – 4 – Basics of Entrepreneurship	1	1	25	75	100
	246S3B	SEC – 5 – Website Designing	2	2	40	60	100
	----	Environmental Studies	-	1	—	—	—
TOTAL			22	30			

SECOND YEAR
FOURTH SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language IV	3	6	25	75	100
Part II	200L4Z	English IV	3	6	25	75	100
Part III	246C4A	Core Paper VII–Corporate Accounting II	5	5	25	75	100
	246C4B	Core Paper VIII- Principles of Marketing	5	5	25	75	100
	246E4A	Elective IV– Financial Services	3	3	25	75	100
	246E4B	Elective IV– Consumerism & Consumer Protection					
	246E4C	Elective IV- Operations Research					
Part IV	246S4A	SEC–6 – Cash Accounting and Operating Cycle	2	2	25	75	100
	246S4B	SEC-7 – Fin Tech	2	2	40	60	100
	246V4A	Environmental Studies	2	1	—	—	—
TOTAL					25	30	—

THIRD YEAR
FIFTH SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part III	346C5A	Core Paper IX –Cost Accounting I	4	5	25	75	100
	346C5B	Core Paper X - Banking Law and Practice	4	5	25	75	100
	346C5C	Core Paper XI – Income Tax Law and Practice I	4	5	25	75	100
	346C5D	Core Paper XII – Auditing and Corporate Governance	4	5	25	75	100
	346E5A 346E5B	Discipline Specific Elective 1/2 - Financial Management (OR) Indirect Taxation	3	4	25	75	100
	346E5C 346E5D	Discipline Specific Elective 3/4 – Human Resource Management (OR) Office Management & Secretarial Practice					
Part IV	346V5A	Value Education	2	2	—	—	—
	346V5B	Summer Internship / Industrial Training					
TOTAL			26	30			

THIRD YEAR
SIXTH SEMESTER

Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part III	346C6A	Core Paper XIII –Cost Accounting - II	4	6	25	75	100
	346C6B	Core Paper XIV-Management Accounting	4	6	25	75	100
	346C6C	Core Paper XV- Income Tax Law and Practice II	4	6	25	75	100
	346E6A 346E6B	Discipline Specific Elective 5/6- Entrepreneurial Development (OR) Computer Application in Business	3	5	25	75	100
			3	5	25	75	100
	346E6C 346E6D	Discipline Specific Elective 7/8- Logistics and Supply Chain Management (OR) Basics of MS Excel	3	5	25	75	100
			3	5	40	60	100
Part IV	346S6A	General awareness for Competitive Examination	2	2	25	75	100
Part V	346V6A	Extension Activity	1	-	-	-	-
		TOTAL	21	30	-	-	-
		GRAND TOTAL	140	180			

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FIRST YEAR – SEMESTER – I

CORE-I: FINANCIAL ACCOUNTING - I

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C1A	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	<p>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</p>	15
II	<p>Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.</p>	15
III	<p>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</p>	15
IV	<p>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.</p>	15
V	<p>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)</p>	15
TOTAL		75
THEORY 20% & PROBLEM 80%		

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CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Textbooks

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
6. Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7. T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai

Reference Books

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

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

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I

CORE-II: PRINCIPLES OF MANAGEMENT

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C1B	5				5	5	25	75	100

Learning Objectives

LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146E1A	4				3	4	25	75	100

Learning Objectives

LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2	To develop the students to understand about trade enquiries
LO3	To make the students aware about various types of business correspondence.
LO4	To develop the students to write business reports.
LO5	To enable the learners to update with various types of interviews

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	12
	TOTAL	60

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

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

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

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FIRST YEAR – SEMESTER – I
SEC – 1 MS OFFICE FOR COMMERCE (Practical)
 (Common to BCom-AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146S1A			2		2	2	40	60	100
Unit	Contents							No. of Hours	
I	Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text							6	
II	Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge							6	
III	Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally							6	

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IV	<p>Introduction to MS Excel & Using Formulas</p> <p>Working with Excel Opening a Workbook - Understanding the Display Screen Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook Using Formulas Entering Formulas with Addressing Methods (Relative / Mixed / Absolute) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions (Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper) - Using Date Functions (Today, Now, Day, Month, Year) - Using Lookup Functions (Vlookup, Hlookup) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6
V	<p>Working on multiple Worksheets & Working with huge Datasets</p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect Checking Spelling - Using Find and Replace - Using Hyperlinks (Internal / External) Working with huge Dataset Using multilevel Sort - Using Filters - Fetching Unique Records Finding Duplicates - Applying Conditional Formatting Rules Applying Freeze Panes - Using Pivot Table (Layout & Format) Working with Charts Pie / Bar / Column / Line Charts - Titles / Legends / Data labels Copy / Pasting in Word / PowerPoint Printing Worksheets Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet Exiting Excel</p>	6
	Total	30

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Reference Books	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Mail Merge material: https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705
4	Ms Excel functions: https://youtu.be/ShBTJrdioLo
5	Materials : https://support.microsoft.com/en-us/training

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FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C2A	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

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V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146C2B	5				5	5	25	75	100

Learning Objectives

- LO1** To know the nature and objectives of Mercantile law
- LO2** To understand the essentials of valid contract
- LO3** To gain knowledge on performance contracts
- LO4** To define the concepts of Bailment and pledge
- LO5** To understand the essentials of contract of sale

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15
	TOTAL	75

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

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

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER - II
ELECTIVE - II: INDIAN ECONOMIC DEVELOPMENT
 (Common to B.Com. A&F, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
146E2C	4				3	4	25	75	100

Learning Objectives

- LO1** To understand the concepts of Economic growth and development
- LO2** To know the features and factors affecting economic development
- LO3** To gain understanding about the calculation of national income
- LO4** To examine the role of public finance in economic development
- LO5** To understand the causes of inflation

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development	12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	12
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12

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V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
	TOTAL	60

Course Outcomes

CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply

Textbooks

1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.

Reference Books

1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAG E	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to BCom-AF, BM & MM)

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II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6

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

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

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FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT
(Common to BCom-AF, BM & MM)

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SECOND YEAR – SEMESTER - III

CORE – V: CORPORATE ACCOUNTING I

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246C3A	5				5	5	25	75	100

Learning Objectives

LO1	To understand about the pro-rata allotment and Underwriting of Shares
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4	To examine the various methods of valuation of Goodwill and shares
LO5	To identify the Significance of International financial reporting standard (IFRS)

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par , Premium and Discount . Debentures: Issue and Redemption – Meaning – Methods – In-One lot-in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	15

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V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwriters
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts 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 & Nozer Shroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

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Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

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

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246C3B	5				5	5	25	75	100

Learning Objectives

- LO1** To know Company Law 1956 and Companies Act 2013
- LO2** To have an understanding on the formation of a company
- LO3** To understand the requisites of meeting and resolution
- LO4** To gain knowledge on the procedure to appoint and remove Directors
- LO5** To familiarize with the various modes of winding up

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	15
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.	15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor –	15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15

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V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75
Course Outcomes		
CO1	Understand the classification of companies under the act	
CO2	Examine the contents of the Memorandum of Association & Articles of Association	
CO3	Know the qualification and disqualification of Auditors	
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
CO5	Analyse the modes of winding up	
Textbooks		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law, Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, VikasPublication, Noida	
Reference Books		
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal	
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune	
5	PreethiAgarwal, Business Law, CA foundation study material	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html	
2	https://vakilsearch.com/blog/explain-procedure-formation-company/	
3	https://www.investopedia.com/terms/w/windingup.asp	

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAG E	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - III

ELECTIVE III : BUSINESS MATHEMATICS & STATISTICS

(Common to BCom-AF, BM, MM & Co-op.)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246E3B	4				3	4	25	75	100

Learning Objectives

LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarise with the measures of central tendency
LO4	To conceptualise with correlation co-efficient
LO5	To gain knowledge on time series analysis

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.	12
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	12
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	12
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	12
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	12
	TOTAL	60
	Theory 20 % & Problems 80%	

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Course Outcomes	
CO1	Learn the basics of ratio, proportion, indices and logarithm
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 and regression co-efficient.
CO5	Assess problems on time series analysis
Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

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**MAPPING WITH PROGRAMME OUTCOMES
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	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	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
AVERAG E	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER – III

SEC – 4 Basics of Entrepreneurship

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SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING – II

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246C4A	5				5	5	25	75	100

Learning Objectives

LO1	To know the types of Amalgamation, Internal and external Reconstruction
LO2	To know Final statements of banking companies
LO3	To understand the accounting treatment of Insurance company accounts
LO4	To understand the procedure for preparation of consolidated Balance sheet
LO5	To have an insight on modes of winding up of a company

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction	15
II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	15
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.	15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		

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Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account
Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

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

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR- SEMESTER- IV

CORE PAPER VIII –PRINCIPLES OF MARKETING

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246C4B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Marketing Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.							15	
II	Market Segmentation Meaning and definition – Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic – Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud's Theory of Motivation.							15	
III	Product & Price Marketing Mix — an overview of 4P's of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies – Objectives –Factors Influencing Pricing– Kinds of Pricing.							15	
IV	Promotions and Distributions Elements of promotion – Advertising – Objectives - Kinds of Advertising Media - Traditional vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling – Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.							15	

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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, PHI Learning, New Delhi	

	Reference Books
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book,Taxmann,Newdelhi
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H.Consumer Behaviour and Marketing Action,USA :PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmill an Business, Bloombury Publishing, India

NOTE: Latest Edition of Textbooks May be Used

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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
AVERAG E	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL SERVICES

(Common to B.Com-AF)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246E4A	3				3	3	25	75	100

Learning Objectives

LO1	To impart knowledge on the role and function of the Indian financial system.
LO2	To enrich their knowledge on key areas relating to management of financial products and services
LO3	To familiarize students about Venture Capital, Leasing.
LO4	To make them understand the Credit Rating system.
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	9
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	9
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	9
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	9

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V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	9
	TOTAL	45
Course Outcomes		
CO1	Summarise the role and function of the financial system	
CO2	Gain practical knowledge on key areas relating to management of financial products and services	
CO3	Familiarize students about Venture Capital, Leasing.	
CO4	Infer the importance of the Credit Rating system.	
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	

Textbooks

1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.

Reference Books

1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAG E	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION

(Common to BCom-CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246E4B	3				3	3	25	75	100

Learning Objectives

- LO1** To understand the nature of consumers and consumerism
- LO2** To know how consumers are exploited
- LO3** To be familiar with consumer rights and duties
- LO4** To learn about Consumer Protection Act
- LO5** To gain insights into consumerism in India.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.	9
III	Consumer Rights and Duties Consumer Rights – John F Kennedy's Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	9
	TOTAL	45

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Course Outcomes	
CO1	Remember and recall aspects in consumerism
CO2	Identify the reasons for consumer exploitation
CO3	Discover the rights and duties of a consumer
CO4	Create an environment which protects the consumers in India
CO5	Critically appraise the consumer Protection Act
Textbooks	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAG E	3	2	2.6	2	2.4	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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

SECOND YEAR – SEMESTER – IV

Elective IV- Operation Research

(Common to BCom-AF & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246E4C	3				3	3	25	75	100

Learning Objectives

LO1 To introduce the students to operations research and linear programming.

LO2 To impart knowledge about transportation and assignment problems.

LO3 To get acquainted with game theory and simulation.

LO4 To develop abilities to analyse and manage inventories using various methods.

LO5 To acquire knowledge on network analysis.

UNIT	Contents	No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	9
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem	9
III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	9
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	9
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	9
	Total	45

UNIVERSITY OF MADRAS
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SYLLABUS WITH EFFECT FROM 2023-2024

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

UNIVERSITY OF MADRAS
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SYLLABUS WITH EFFECT FROM 2023-2024

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAG E	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

UNIVERSITY OF MADRAS
B.COM. (GENERAL) 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
246S4A	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

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SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

SEC – 7 Fin Tech

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	40	60	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", Zacheus, 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

APPENDIX-17(R&S)
UNIVERSITY OF MADRAS
B.Com. Degree Course (GENERAL)
(with effect from the academic year 2020-2021)

REVISED SCHEME OF EXAMINATION:

SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper XIII: Elements of Cost Accounting	6	4	25	75	100
	Core Paper XIV: Practical Auditing	6	4	25	75	100
	Core Paper XV: Logistics and Supply Chain Management	5	4	25	75	100
	Core Paper XVI : Financial Management	5	4	25	75	100
	Elective Paper I : 1. Income Tax Law & Practice - I or 2. Visual Basic Programming	6	5	25	75	100
PART V	Value Education	1	2			

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core-Paper XVII: Advanced Cost Accounting	6	4	25	75	100
	Core Paper VIII: Management Accounting	5	4	25	75	100
	Core Paper XIX: Entrepreneurial Development	6	4	25	75	100
	Elective Paper II: 1. Income Tax Law & Practice – II (or) 2. Visual Basic Practical	6	5	25	75	100
	Elective Paper III: 1. Human Resource Management (or) 2. Portfolio Management	6	5	25	75	100
	Extension Activities		1			

APPENDIX-17(S)
UNIVERSITY OF MADRAS
B.Com. Degree Course.
(with effect from the academic year 2020-2021)
REVISED SYLLABUS

V SEMESTER

CORE PAPER XIII

ELEMENTS OF COST ACCOUNTING

OBJECTIVES:

No. of Credits: 4

- To make the students to know the Process of Accounting for Cost Elements.
- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

OUTCOME:

- At the end of the course students will understand the basic elements of costing.

UNIT I: Introduction of Cost Accounting

Definition - Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs – Cost Centre – Profit Centre

UNIT – II: Cost sheet and methods of costing

Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts.- Unit Costing- Job Costing.

UNIT III: Material Costing

Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials – EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO – HIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Standard and Inflated Price Method.

UNIT IV: Labour Costing

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time – Overtime – Labour Turnover - Meaning, Causes and Measurement.

UNIT V: Overheads Costing

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

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

RECOMMENDED TEXTS

1Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE

2.Jain,S.P & Narang,K.L.,Cost Accounting, Kalyani Publishers

3.Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

REFERENCE BOOKS:

1. MurthyA & Gurusamy S,Cost Accounting,Vijay Nicole Imprints Pvt .Ltd .Chennai
2. Reddy,T.S.and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
3. Prasad,N.K and Prasad,V.K,Cost Accounting, Book Syndicate
4. Saxena and Vashist, Cost Accounting Sultan Chand and Sons,2014,NewDelhi

WEB RESOURCE:

1. www.accountinglectures.com
2. [www.accounting coach.com](http://www.accountingcoach.com)
3. <http://simplestudies.com/accounting-lectures.html>
4. [www.accounting study guide.com](http://www.accountingstudyguide.com)

CORE PAPER XIV**PRACTICAL AUDITING****OBJECTIVES:****No. of Credits: 4**

- To make the students to understand the concept of present day Auditing Practices.
- To enable the students to gain knowledge of various techniques of Auditing.

OUTCOME:

- On the completion of syllabus students will gain in sight of the Auditing practices prevailing in the present scenario.
- Students will understand the general approach of audit in EDP environment.

UNIT I: Introduction

Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents.

Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning. Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

UNIT II: Vouching and Verification

Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger - Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

UNIT III: Audit and Accounting Standards

Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

UNIT IV: Auditors and Audit Report

Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

UNIT V: Recent Trends in Auditing

EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit- Introduction

TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., New Delhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEB RESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

LOGISTICS AND SUPPLY CHAIN MANAGEMENT

SUBJECT CODE:	THEORY	MARKS: 100 (25+75)
SEMESTER – VI	CREDITS:4	NO. OF HOURS PER WEEK:6

Learning Objectives:

1. The students to gain deeper insights into logistics and supply chain management.
2. To highlight the integrated nature of working in logistics and supply chain industry.
3. To prepare students to work in logistics and allied industries.

OUTCOME

- On completion of syllabus student will understand the basic concepts of logistics and supply chain management and student prepare them self to work in logistics and allied industries

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 – Warehousing, 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 and Supply chain Management- Performance measurements.

UNIT 3: 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.

Recommended Text

1. John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – Supply Chain Management A Logisticss Perspective – CENGAGE , New Delhi
2. Joel D.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of Supply Chain Management ABalanced Approach– CENGAGE, New Delhi

REFERENCE BOOKS:

1. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd, 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 Education India, 6th edition, 2016.
4. Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade', Himalaya Publishing House, 2010.
5. Martin Christopher, 'Logistics and Supply Chain Management' Pearson Education, 2003.
6. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education 2004.

E-RESOURCES:

1. www.managementstudyguide.com
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
5. https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn
6. <https://www.youtube.com/watch?v=IqmrNUoiy7g&list=PLF9071540F59BA1F0>

OBJECTIVES**No. of Credits: 4**

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

OUTCOME:

- At the end of syllabus students will understand the basics of financial management, investing, financing and dividend decisions.

UNIT I: Introduction

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth maximization – Concept of Time Value of Money- Risk and Return.

UNIT II: Capital Structure and Cost of Capital

Capital Structure- Meaning- Capital Structure Theories-Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure - Leverage concept.

UNIT III: Dividend

Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model - M. M. Model – Hypothesis Model.

UNIT IV: Working Capital

Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle-

UNIT V: Capital Budgeting

Capital Budgeting Process – Cash flow estimation- Payback period _ Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index – Capital Budgeting under Risk- Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.

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

TEXT BOOK:

1. William R. Lasher – **Financial Management** - CENGAGE New Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

REFERENCE BOOKS:

1. S.N.Maheswari, Financial Management, Sultan Chand & Sons
2. Y.Khanand Jain, Financial Management, Sultan Chand & Sons
3. P.Periyasamy.P,FinancialManagement,VijayNicoleImprintsPvt.Ltd.Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

WEB RESOURCE

www.cpdwise.com

www.simplilearn.com

www.findtutorials.com

www.studyfinance.com

INCOMETAX LAW AND PRACTICE- I

CORE PAPER: XVI

OBJECTIVES:

No. of Credits: 5

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

Outcome:

- The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.

UNIT I: INTRODUCTION

Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income – Incomes Exempt from tax.

UNIT II: Income from Salary

Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.

UNIT III: Income from House Property

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

UNIT IV: Profits and Gains from Business or Profession

Income from Business or Profession – Allowable expenses – Not allowable expenses - General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – 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: E-filing & Submission of Returns

E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing - Fundamentals.

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

TEXT BOOKS:

1. Naveen Mittal – Peinciples of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai
3. Vinod, K.Singhania, Students Guide to IncomeTax, Taxman Publications Pvt. Ltd.
4. Mehrotra- Income Tax Law&Accounts, Goyal, Sathiya Bhavan Publications.

REFERENCE BOOKS:

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Reddy,T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
3. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
4. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEB REFERENCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

VI SEMESTER

Core Subject : XVII ADVANCED COST ACCOUNTING No. of Credits: 4

Objectives:

- To make the students to understand the process of ascertaining, classification and controlling costs.
- To enable the students to learn the various methods of cost elements.

Outcome:

- The students will understand the concepts of cost accounting, methods and its usage in decision making.

UNIT I: Contract Costing

Definition - Features of Contract costing- Calculation of Profit on Contracts- Cost plus Contract-Contract Costing Vs job Costing-Preparation of Contract A/c

UNIT II: Process Costing

Features of Process Costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain - Joint Products - By Products - Concept of Equivalent Production – Process Accounts - Process Lossess and Gains.

UNIT III: Operation Costing

Operating Costing – Meaning – Preparation of Operating cost Sheet – Transport costing – Power Supply Costing – Hospital Costing – Simple Problems.

UNIT IV: Marginal Costing

Meaning – Features – Absorbtion Costing – Marginal Costing Vs Absorbtion Costing – Contribution – PV Ratio – Break Even point – Key Factor – Margin of Safety – Preparation of Marginal Cost Statement.

UNIT V: Standard Costing

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

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

Recommended Texts

1. Drury – Management and Cost Accounting with CourseMate

REFERENCE BOOKS

1.	S.P. Jain and K.L. Narang	Cost Accounting
2.	P.T. Pattanshetty and Dr. Palekar	Cost Accounting
3.	S.P. Iyengar	Cost Accounting
4.	Khanna, Pandey, Ahuja and Arora	Practical Costing

5.	T.S. Reddy and Y. Hari prasad Reddy	Cost Accounting
6.	Saxena and Vashist	Cost Accounting
7.	Hansen/Mowen	Cost management Accounting and Control

CORE PAPER XVIII

MANAGEMENT ACCOUNTING

OBJECTIVES

No. of Credits: 4

- 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: Introduction

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT II: Financial Statement Analysis

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

UNIT III: Ratio Analysis

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

UNIT IV: Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

UNITV: Budgetary Control & Marginal Costing

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets.

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

TEXT BOOK:

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting – CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate

REFERENCE BOOKS:

1. MurthyA and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

CORE PAPER XIX ENTREPRENEURIAL DEVELOPMENT

Course Objectives:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior expected of an entrepreneur.
2. To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.
3. To provide conceptual exposure on converting idea to a successful entrepreneurial firm.

OUTCOME

- On completion of syllabus student will understand on the basic concepts of entrepreneurship and business opportunities to familiars with knowledge about business and project reports for starting a new ventures on team based.

Unit 1: Entrepreneurship

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

Unit 2: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

Unit 3: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

Unit 4: Business Planning Process

Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

Unit 5: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

TEXT BOOKS:

- 1..Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
- 2.Kuratko/rao, Entrepreneurship: a south asian perspective.- Cengage, New Delhi.
- 3.Leach/Melicher, Entrepreneurial Finance – Cengage. , New Delhi.
- 4.K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
- 5.Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.
- 6.Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016.

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
11. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6th Edition, Cengage Learning, 2010.

E-RESOURCES:

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

OBJECTIVES**No. of Credits: 5**

- 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 from Capital Gain

Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.

UNIT II: Income from other sources

Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses

Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income

Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment

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 (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai

REFERENCE BOOKS:

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Murthy.A, IncomeTaxLaw&Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
5. Hariharan N, IncomeTaxLaw&Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
6. Reddy, T.S.& Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

Elective PaperI

(2) PORTFOLIO MANAGEMENT

OBJECTIVES

No. of Credits: 4

- To acclimate the students on the concept of Portfolio Management.
- To facilitate the students to know the techniques of Portfolio Management.

OUTCOME

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

UNIT I: Introduction

Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk – Return - Introduction to Portfolio Management – Role of Portfolio Managers.

UNIT II: Value of Money

Timevalue- Computation of PresentValueInterestFactor(PVIF),Future Value InterestFactor(FVIF),Present Value Interest FactoratanAnnuity(PVIFA)-Future ValueInterestFactoratanAnnuity (FVIFA)SimpleProblemsrelatingtoit.

UNIT III: Portfolio Analysis

Planning – Selection – Evaluation – Revision -Various Steps involved in Protfolio Development Theories relating to Portfolio Analysis.

UNIT IV: Risk & Return

Interpretation of Risk & Return – Mean – Variance Analysis - B(Beta) Measures. Portfolio Diversification – Bond Valuation.

UNIT V: Need and Importance of Portfolio Mangement

Portfolio Management Vs Wealth Management – Introduction to Derivatives – Futures Options – Swaps – SEBI Regulations relating to Portfolio Operations.

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

TEXT BOOK:

1. Francis-Management of Investments, McGraw Hill
2. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai

REFERENCE BOOKS:

1. V.K. Bhalla- Investment Management, S Chand & Co
2. Fisher & Jordan-Security Analysis & Portfolio Management, prentice Hall
3. Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House

WEB RESOURCE:

1. www.portfoliomanagement.in
2. www.sebi.gov.in
3. www.moneycontrol.com
4. www.pms.sharekhan.com

CORE PAPER XVIII HUMAN RESOURCE MANAGEMENT

OBJECTIVES

No. of Credits: 4

- 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: Introduction

Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM- HRM Accounting– Human Resource Planning – Recruitment – Selection – Methods of Selection – Uses of various Tests – Interview techniques in Selection and Placement.

UNIT II: Training

Meaning – Induction – Methods – Techniques – Identification of the Training needs – Training and Development – Performance appraisal – Transfer – Promotion and Termination of services –Career Development.

UNIT III: Compensation & Labour Relation

Cost to Company – CTC Fixed and FlexiblePay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation.

Need – Functions of Trade Unions – Forms of Collective bargaining – Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)- Social Ethics and Responsibility

UNIT IV: Human Resource Accounting & Audit

Human Resource Accounting- Meaning- Objectives- Need & Limitations.

Human Resource Audit – Nature – Benefits – Scope – Approaches.

UNIT V: Corporate Ethics & Corporate Social Responsibility

Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management

Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns- Role of HR professionals in CSR.

TEXT BOOK

- i. Rao, VSP, Human Resource Management, Excel Books

REFERENCE BOOKS:

1. Ashwathappa, Human Resource Management, Himalaya Publishing House
2. Garry Deseler, Human Resource Management, Prentice Hall
3. Prasad,LM, Human Resource Management, Sultan Chand & Sons
4. Tripathi, Human Resource Management, Prentice Hall
5. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt.Ltd. Chennai

WEB RESOURCE:

1. www.whatishumanresource.com
2. www.managementstudyguide.com
3. www.humanresources.about.com
4. www.managementhelp.org