



# University of Madras

## Chepauk, Chennai 600 005

[Est.1857, State University, NAAC 'A' Grade, CGPA 3.32, NIRF2019 Rank: 20]

website: [www.unom.ac.in](http://www.unom.ac.in), Tel.:044-25399561

## Undergraduate Programme in Commerce

Curriculum and Syllabus for

### **B.Com. (Accounting & Finance)**

(With effect from the Academic Year 2023-24)

**JUNE 2023**

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

## B.COM ACCOUNTING AND FINANCE

### PROGRAMME OBJECTIVE:

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

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

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

<b>LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme :</b>	<b>B.COM ACCOUNTING &amp; FINANCE</b>
<b>Programme Code :</b>	
<b>Duration :</b>	<b>3 Years (UG)</b>
	<p><b>PO1 : Disciplinary knowledge :</b> Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p><b>PO2 : Communication Skills :</b> Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3 : Critical Thinking :</b> Capability to apply analytic thought to the body of knowledge ; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4 : Problem Solving :</b> Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5 : Analytical Reasoning :</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p>

	<p><b>PO6 : Research- related skill :</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p><b>PO7 : Co-operation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p><b>PO8 : Scientific reasoning:</b> 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.</p> <p><b>PO9 : Reflective thinking :</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p><b>PO10 : Information/Digital Literacy :</b> 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.</p> <p><b>PO11: Self- directed learning:</b> ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p><b>PO12 : Multicultural competence :</b> 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.</p> <p><b>PO13: Moral and Ethical awareness /reasoning :</b> 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.</p>
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	<p><b>PO14</b> : 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.</p> <p><b>PO15 : Life Long Learning</b> : 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.</p>
Programme Specific Outcomes :	<p><b>PSO1 – Placement :</b> To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.</p> <p><b>PSO2 – Contribution to Business World:</b> Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO3 – Contribution to the Society :</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>

### B.COM ACCOUNTING AND FINANCE

Part	Subject Code	Title of the Course	Credits	Hours
<b>FIRST YEAR</b>				
<b>FIRST SEMESTER</b>				
Part I	---	Language I - Tamil and other Languages	3	6
Part II	100L1Z	English I	3	6
Part III	144C1A	Core Paper I – Financial Accounting I	5	5
	144C1B	Core Paper II - Principles of Management	5	5
	144E1A	Elective I - Business Communication	3	4
	144E1B	Elective I - Business Environment		
	144E1C	Elective I - Business Economics		
Part IV	144S1A	SEC I – MS Office for Commerce *	2	2
	100L1L	Basic Tamil-I (Other Language Students) *		
	100L1M	Advanced Tamil-I (Other Language Students) *		
	144B1A	Foundation Course FC-Professional Ethics	2	2
<b>TOTAL</b>			<b>23</b>	<b>30</b>
<p><b>* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)</b></p> <ol style="list-style-type: none"> <li>Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.</li> <li>Students who have <b>not</b> studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take <b>Basic Tamil</b> comprising of Two Courses (level will be at 6<sup>th</sup> Std.).</li> <li>Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take <b>Advanced Tamil</b> comprising of Two Courses.</li> </ol>				
<b>SECOND SEMESTER</b>				
Part I	---	Language II - Tamil and other Languages	3	6
Part II	100L2Z	English II	3	6
Part III	144C2A	Core Paper III – Financial Accounting II	5	5
	144C2B	Core Paper IV- Business Law	5	5
	144E2A	Elective II – Fundamentals of Investment	3	4
	144E2B	Elective II - Working Capital Management		
	144E2C	Elective II –Indian Economic Development		
Part IV	144S2A	SEC II - Accounting using Excel *	2	2
	100L2L	Basic Tamil-II (Other Language Students) *		
	100L2M	Advanced Tamil-II (Other Language Students) *		
	144S2B	SEC III - Retail Management	2	2
<b>TOTAL</b>			<b>23</b>	<b>30</b>

SECOND YEAR				
THIRD SEMESTER				
Part I	----	Language III - Tamil and other Languages	3	6
Part II	200L3Z	English III	3	6
Part III	244C3A	Core Paper V - Corporate Accounting I	5	5
	244C3B	Core Paper VI –Company Law	5	5
	244E3A	Elective III – International Trade	3	4
	244E3B	Elective III – Business Mathematics & Statistics		
	244E3C	Elective III – Financial Derivatives		
Part IV	244S3A	Skill Enhance Course SEC – 4	1	1
	244S3B	Skill Enhancement Course – SEC 5	2	2
	----	Environmental Studies	1	1
TOTAL			23	30
FOURTH SEMESTER				
Part I	----	Language IV - Tamil and other Languages	3	6
Part II	200L4Z	English IV	3	6
Part III	244C4A	Core Paper VII –Corporate Accounting II	5	5
	244C4B	Core Paper VIII –Principles of Marketing	5	5
	244E4A	Elective IV– Financial Services	3	3
	244E4B	Elective IV–Investment Analysis & Portfolio Management		
	244E4C	Elective IV- Operation Research		
Part IV	244S4A	Skill Enhance Course SEC – 6	2	2
	244S4B	Skill Enhancement Course – SEC 7	2	2
	244V4A	Environmental Studies (EVS)	1	1
TOTAL			24	30
THIRD YEAR				
FIFTH SEMESTER				
Part III	344C5A	Core Paper IX – Cost Accounting - I	4	5
	344C5B	Core Paper X - Banking Law and Practice	4	5
	344C5C	Core Paper XI – Income Tax Law and Practice I	4	5
	344C5D	Core Paper XII – Auditing and Corporate Governance	4	5
	344E5A 344E5B	Discipline Specific Elective 1/2 Financial Management Indirect Taxation	3	4
	344E5C 344E5D	Discipline Specific Elective 3/4 Human Resource Management Merchant Banking	3	4
Part IV	344V5A	Value Education	2	2
	344V5B	Summer Internship / Industrial Training	2	-
TOTAL			26	30

<b>SIXTH SEMESTER</b>				
Part III	344C6A	Core Paper XIII – Cost Accounting – II	<b>4</b>	<b>6</b>
	344C6B	Core Paper XIV-Management Accounting	<b>4</b>	<b>6</b>
	344C6C	Core Paper XV-Income Tax Law and Practice II	<b>4</b>	<b>6</b>
	344E6A	Discipline Specific Elective 5/6 Indian Accounting Standards	<b>3</b>	<b>5</b>
	344E6B	Computer Application in Business		
	344E6C	Discipline Specific Elective 7/8 Financial Reporting	<b>3</b>	<b>5</b>
	344E6D	Basics of MS Excel		
Part IV	344V6A	Professional Competency Skill enhancement Course SE – General Awareness for Competitive Examinations	<b>2</b>	<b>2</b>
Part V	344V6B	Extension Activity	<b>1</b>	<b>-</b>
		<b>TOTAL</b>	<b>21</b>	<b>30</b>
<b>GRAND TOTAL</b>			<b>140</b>	<b>180</b>

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**சென்னைப் பல்கலைக்கழகம்**  
**University of Madras**

**Part-IV**

**அடிப்படைத் தமிழ் - பாடத்திட்டம்**

**Basic Tamil - Syllabus**

**2 பருவங்கள் (முதல் பருவம்)**

**(B.A., B.Sc., B.Com., BCA., BBA)**

**2023-24**



**பருவம் - I (Semester - I)**  
**அடிப்படைத் தமிழ் - I (Basic Tamil - I)**

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100L1L	அடிப்படைத் தமிழ் - I Basic Tamil - I	Supportive	2		-	-	2	2	25	75	100
Pre-requisite	தமிழ் கற்கும் ஆர்வம்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"><li>பிறமொழி மாணவர்களுக்குத் தமிழ்மொழி பயிற்றுவித்தல்.</li><li>தமிழ் எழுத்துகளின் வரிவடிவங்களை அறிவதோடு உச்சரிக்கவும் எழுதவும் பயிற்றுவித்தல்.</li><li>கற்றுக்கொண்ட சொற்களைக் கொண்டு தொடர்களை அமைத்துப் பேசக் கற்றுக்கொள்ளச் செய்தல்.</li><li>தமிழ்பேசும் மக்களிடையே அவர்கள் கலந்துபழகி, தங்கள் வாழ்வைச் சிறப்பாக நடத்தத் தேவையான மொழிவளத்தைப் பெறச் செய்தல்.</li></ul>											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ் உயிரெழுத்து வடிவங்களையும் மெய்யெழுத்து வடிவங்களையும் அறிந்துகொள்வர்.									K1,K2	
CO 2	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகளை அறிந்து அவற்றை எழுதும் திறன் பெறுவர்.									K2	
CO 3	ஒரு எழுத்துக்கு ஒரு ஒலி, ஒரு ஒலிக்கு ஒரு எழுத்து என்ற தமிழின் உச்சரிப்பு - வரிவடிவத் தொடர்பை உணர்வர்.									K3,K4	
CO 4	சில அடிப்படையான மொழி இலக்கண விதிகளை அறிந்து பயன்படுத்துவர்.									K3,K5	
CO 5	தமிழ்நாட்டுச் சூழலில் அன்றாடத் தேவைகளை நிறைவேற்றிக்கொள்ள ஏற்ற மொழிப் பயன்பாடுகளை அறிவர்.									K4,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	உயிரெழுத்துகள், மெய்யெழுத்துகள், உயிர்மெய் எழுத்துகள்										
	உயிர், மெய், உயிர்மெய்த் துணைக் குறியீடுகள், குறில்-நெடில், வல்லினம்-மெல்லினம்-இடையினம் - எழுத்துகளின் ஒலிப்பு முறையையும் எழுதும் முறையையும் கற்றல்.										
Unit - II	ஒரெழுத்து ஒருமொழியும் இன்றியமையாத பெரற்சொற்களும்										
	ஒரெழுத்துச் சொற்கள் - பல எழுத்துச் சொற்கள் - சொற்பொருள் அறிதல் - நாள், மாதம், எண் பெயர்கள் அறிதல் - பருவங்கள் அறிதல் - விலங்குகள், தாவரங்கள், உடல் உறுப்புகள், உறவுப் பெயர்கள், ஊர்ப் பெயர்கள், போன்றவற்றை அறிதல்.										
Unit - III	சொல் வகைகளும் சொற்பயன்பாடும்										
	எண் அடை, பெயரடை, வினையடை, இடைச்சொற்கள் இணைப்பு, வேற்றுமை உருபு இணைப்பு போன்ற மொழி விதிகளைக் கற்பித்தல்.										
Unit - IV	பிழையின்றிப் பேசுதலும் எழுதுதலும்										
	திணை-பால்-எண்-இடம்-காலம் ஆகியவற்றை அறிதல். பொதுவாக இவற்றில் ஏற்படும் பிழைகளை உணர்த்திச் சரிசெய்தல்.										

<b>Unit - V</b>	<b>மொழிப் பயன்பாட்டு பயிற்சி</b>
	<ul style="list-style-type: none"> <li>ஆர்வமுட்டும் நிகழ்ச்சி அல்லது சிறிய கதையைச் சொல்லச் செய்தல் / படிக்கச் செய்தல்.</li> <li>குழல்சார் (கல்லூரி, நூலகம், உணவகம், பேருந்து-இரயில்-விமான நிலையங்கள், அங்காடிகள்) உரையாடல்களை மாணவர்களிடையே நிகழ்த்துதல்.</li> <li>கதையினைச் சொல்லச் சொல்ல எழுதச் சொல்லுதல்.</li> <li>திரைப்படம் அல்லது திரைப்படப் பாடல் குறித்து மாணவர்களிடையே குழுக் கலந்துரையாடல் செய்யச் சொல்லல்.</li> </ul>
<b>Text book (s)</b>	
•	அடிப்படைத் தமிழ்-1 (Basic Tamil-I)
<b>Reference Books / Websites</b>	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	<a href="http://www.tamilvu.org/ta/content/சான்றிதழ்">www.tamilvu.org/ta/content/சான்றிதழ்</a>
•	<a href="http://www.thamizham.net/kal/ttenglish/cards32-u8.htm">www.thamizham.net/kal/ttenglish/cards32-u8.htm</a>
•	<a href="http://www.thamizham.net/kal/ttenglish/index-u8.htm">www.thamizham.net/kal/ttenglish/index-u8.htm</a>
•	<a href="http://www.ilearntamil.com">www.ilearntamil.com</a>
•	<a href="http://www.wikihow.com/Learn-Tamil">www.wikihow.com/Learn-Tamil</a>
•	<a href="http://www.ilovelanguages.org/tamil.php">www.ilovelanguages.org/tamil.php</a>
•	<a href="http://www.ling-app.com/learn-tamil">www.ling-app.com/learn-tamil</a>
•	<a href="http://www.ilearntamilnow.com">www.ilearntamilnow.com</a>
•	<a href="http://www.17-minute-languages.com/en/learn-tamil">www.17-minute-languages.com/en/learn-tamil</a>
•	<a href="http://www.hindustanitongue.com/learn-tamil">www.hindustanitongue.com/learn-tamil</a>
•	<a href="http://www.duolingo.com/course/ta/en/Learn-Tamil">www.duolingo.com/course/ta/en/Learn-Tamil</a>
•	<a href="http://www.mylanguages.org/learn_tamil.php">www.mylanguages.org/learn_tamil.php</a>
•	<a href="http://www.learn101.org/tamil.php">www.learn101.org/tamil.php</a>
•	<a href="http://www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM">www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM</a>
•	<a href="http://www.karky.in/payilcourses/index.html">www.karky.in/payilcourses/index.html</a>
•	<a href="http://www.tamilvu.org/ta/பயணியர்-தமிழ்">www.tamilvu.org/ta/பயணியர்-தமிழ்</a>
•	<a href="http://www.languagetrainers.com/blog/tamil-words/">www.languagetrainers.com/blog/tamil-words/</a>
•	<a href="http://www.thamizham.net/kal/tamil.htm">www.thamizham.net/kal/tamil.htm</a>
•	<a href="http://www.worldtamilacademy.com">www.worldtamilacademy.com</a>
•	<a href="http://www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php">www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php</a>
•	<a href="http://www.ling-app.com/ta/basic-words-in-tamil/">www.ling-app.com/ta/basic-words-in-tamil/</a>
•	<a href="http://www.thirutamil.com/article/20-easy-thirukkural-in-tamil/">www.thirutamil.com/article/20-easy-thirukkural-in-tamil/</a>
•	<a href="http://www.chennaiilibrary.com/avvai/kondraivendan.html">www.chennaiilibrary.com/avvai/kondraivendan.html</a>
•	<a href="http://www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022">www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022</a>
•	<a href="http://www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்">www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்</a>
•	<a href="http://www.ling-app.com/ta/tamil-culture">www.ling-app.com/ta/tamil-culture</a>
•	<a href="http://www.caleidoscope.in/art-culture/tamil-nadu-culture-3">www.caleidoscope.in/art-culture/tamil-nadu-culture-3</a>

Apps												
•	<a href="http://www.kaniyantamil.com/best-mobile-apps-tamil-learning/">www.kaniyantamil.com/best-mobile-apps-tamil-learning/</a>											
•	Tamil 101 - Learn to Write											
•	<a href="https://payil.app/tva/ta/">https://payil.app/tva/ta/</a>											
•	<a href="https://tamil-101.en.aptoide.com/app">https://tamil-101.en.aptoide.com/app</a>											
•	Ling - Learn Tamil Language											
•	Tamil by Nemo											
•	Learn Tamil Quickly											
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

**சென்னைப் பல்கலைக்கழகம்**  
**University of Madras**

**Part-IV**

**வளர்நிலைத் தமிழ் - பாடத்திட்டம்**

**Advanced Tamil - Syllabus**

**2 பருவங்கள் (முதல் பருவம்)**

**(B.A., B.Sc., B.Com., BCA., BBA)**

**2023-24**

**பருவம் - 1 (Semester - 1)**  
**வளர்நிலைத் தமிழ் - I (Advanced Tamil - I)**

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100L1M	வளர்நிலைத் தமிழ் - I Advanced Tamil - I	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்பு வரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"><li>இக்கால இலக்கியங்களில் இன்றியமையாத சில வகைமைகளை மாணவர்கள் அறியுமாறு செய்தல்.</li><li>அழியும் நிலையில் உள்ள நாட்டுப்புறப் பாடல்கள் குறித்த விழிப்புணர்வை ஏற்படுத்துதல்.</li><li>உரைநடை வடிவத்தின் குறிப்பிடத்தக்க கூறான கட்டுரை இலக்கியம் பற்றியும் அதன் சிறப்புகள் குறித்தும் அறியச் செய்தல்.</li><li>தம் உள்ள கருத்துகளை நடப்பு இலக்கிய வடிவங்களைப் பயன்படுத்திச் சமூகத்துக்குப் படைத்தளிக்கத் தூண்டுதல்.</li><li>மொழிப் பிழைகள் நேராமல் தவிர்த்து, பல்வகை ஊடகங்களிலும் வேலை வாய்ப்பு பெற ஊக்கமளித்தல்.</li></ul>											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	சமகால இலக்கியங்களின் நோக்குகள்-போக்குகள் குறித்து மாணவர்கள் அறிந்துகொள்வர்.										K2
CO 2	நாட்டுப்புற மக்களின் வாழ்வியல், அறிவாற்றல், இன்றைய நிலை ஆகியவை குறித்துச் சிந்திப்பர்.										K1,K2
CO 3	தங்கள் கற்பனை வளத்தை மாணவர்கள் பெருக்கிக் கொள்வர்.										K2,K4,K6
CO 4	மொழியில் பிழைகள் நேரா வண்ணம் எழுதக் கற்றுக் கொள்வதோடு, திறனாய்வு செய்யும் ஆற்றல் பெறுவர்.										K5,K4
CO 5	திரைப்படம், சின்னத்திரை, தொலைக்காட்சி உள்ளிட்ட ஊடகங்களில் பாடல், இசை, எழுத்து எனப் பல்வேறு வேலைவாய்ப்புகள் பெறுவர்.										K5,K4,K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	நாட்டுப்புறப் பாடலும் கவிதையும்										
	<ol style="list-style-type: none"><li>1. கி.வ.ஜா.வின் மலையருவி அல்லது ஏதேனும் ஒரு நாட்டுப்புறத் தொகுப்பிலிருந்து தேர்ந்தெடுத்துத் தாலாட்டுப் பாடல், சிறுவர் விளையாட்டுப் பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல் ஆகியவற்றை மாணவர்களுக்கு அறிமுகப்படுத்துதல்.</li><li>2. தமிழ்த்தாய் வாழ்த்து முதல் பாடல் மட்டும்.</li><li>3. பாரதியாரின் “செந்தமிழ் நாடென்னும் போதினிலே” பாடல்.</li></ol>										
Unit - II	புதுக்கவிதையும் சிறுகதையும்										
	<ol style="list-style-type: none"><li>1. “நிலத்தை ஜெயித்த விதை” - வைரமுத்து</li><li>2. “தீக்குச்சி” (பித்தன் தொகுப்பு) - அப்துல் ரஹ்மான்</li><li>3. “கட்டை விரல்” - கா.ந. அண்ணாதுரை</li><li>4. “சனிக்கிழமை” (காகித உறவு தொகுப்பு) - சு.சமுத்திரம்</li></ol>										

Unit - III	<b>கட்டுரையும் குறிப்புகளைக்கொண்டு கட்டுரை எழுதுதலும்</b>											
	1. மு.வ.வின் “நல்வாழ்வு” தொகுப்பிலிருந்து ஏதேனும் ஒரு கட்டுரை. 2. குறிப்புகளைக் கொடுத்துக் கட்டுரை எழுதச் செய்தல்.											
Unit - IV	<b>திறனாய்வும் நேர்காணலும்</b>											
	இலக்கியநயம் பாராட்டுதல், நூல் திறனாய்வு, திரைப்படத் திறனாய்வு. நேர்காணல்											
Unit - V	<b>மொழிப் பயிற்சி</b>											
	1. திணை, பால், எண், இடப் பயன்பாடு அறிதல். 2. பொருந்திய சொல் தருதல். 3. பிழை நீக்கி எழுதுதல்.											
<b>Text book (s)</b>												
•												
<b>Reference Books / Websites</b>												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144B1A	2				2	2	40	60	100
Unit	Contents								No. of Hrs
I	<b>Concept and Theories of Business Ethics:</b> Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	<b>Business Ethics:</b> Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	<b>Ethical Dilemmas, Sources and their Resolutions:</b> What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	<b>Ethical Decision-making in Business:</b> Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	<b>Human Values for Indian Managers:</b> Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
								<b>Total</b>	<b>30</b>
<b>Textbooks</b>									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”,Pearson India Education Service Pvt Ltd.								

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**FIRST YEAR – SEMESTER – I**

## CORE-I: FINANCIAL ACCOUNTING - I

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C1A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									



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<b>CO</b>	<b>Course Outcomes</b>
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.
<b>Textbooks</b>	
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
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	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-Gen., BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C1B	5				5	5	25	75	100
<b>Learning Objectives</b>									
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								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> 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	<b>Planning</b> 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	<b>Organizing</b> 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	<b>Staffing</b> 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	<b>Directing</b> 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. <b>Co-ordination and Control</b> 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].	15
	<b>Total</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
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.	
<b>Reference Books</b>		
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	Griffffin, 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.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

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

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144E1A	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to Business Communication</b> 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	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	<b>Banking &amp; Insurance Correspondence</b> 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	<b>Secretarial Correspondence</b> 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	<b>Interview Preparation</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile								12
	<b>TOTAL</b>								<b>60</b>

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

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

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

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

**3 – Strong, 2- Medium, 1- Low**

## UNIVERSITY OF MADRAS

## B.COM. DEGREE PROGRAMME IN ACCOUNTING &amp; FINANCE

SYLLABUS WITH EFFECT FROM 2023-2024

## **FIRST YEAR – SEMESTER – I**

## **ELECTIVE– I: BUSINESS ENVIRONMENT**

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

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

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

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

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

**3 – Strong, 2- Medium, 1- Low**



## UNIVERSITY OF MADRAS

## B.COM. DEGREE PROGRAMME IN ACCOUNTING &amp; FINANCE

SYLLABUS WITH EFFECT FROM 2023-2024

## **FIRST YEAR – SEMESTER – I**

## **ELECTIVE - I: BUSINESS ECONOMICS**

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

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

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

**UNIVERSITY OF MADRAS**  
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**SYLLABUS WITH EFFECT FROM 2023-2024**

<b>Web Resources</b>	
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAG E</b>	3	2	2.6	2.8	2.2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S1A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	<b>Introduction to MS Word &amp; Commonly used features</b> 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	<b>Insert Tab &amp; Mail Merge</b> 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	<b>Introduction to MS Powerpoint</b> 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	<b>Introduction to MS Excel &amp; Using Formulas</b> 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	6
V	<b>Working on multiple Worksheets &amp; Working with huge Datasets</b> 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	6
	<b>Total</b>	<b>30</b>

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

<b>Reference Books</b>	
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.
<b>Web Resources</b>	
1	Ms Word tutorial: <a href="https://youtu.be/S-nHYzK-BVg">https://youtu.be/S-nHYzK-BVg</a>
2	Ms PowerPoint: <a href="https://youtu.be/XF34-Wu6qWU">https://youtu.be/XF34-Wu6qWU</a>
3	Mail Merge material: <a href="https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705">https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705</a>
4	Ms Excel functions: <a href="https://youtu.be/ShBTJrdioLo">https://youtu.be/ShBTJrdioLo</a>
5	Materials : <a href="https://support.microsoft.com/en-us/training">https://support.microsoft.com/en-us/training</a>

**சென்னைப் பல்கலைக்கழகம்**  
**University of Madras**

**Part-I**

**பொதுத் தமிழ் - பாடத்திட்டம்**

**General Tamil - Syllabus**

**4 பருவங்கள் (முதல் பருவம்)**

**(B.A., B.Sc., B.Com., BCA., BBA)**

**2023-24**

# UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH  
SYLLABUS WITH EFFECT FROM 2023-2024

## FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L1ZU	Part II	Y	Y	-	-	3	6	25	75	100
<b>Learning Objectives</b>										
<b>LO1</b>	To enable learners to acquire self awareness and positive thinking required in various life situations.									
<b>LO2</b>	To help them acquire the attribute of empathy									
<b>LO3</b>	To assist them in acquiring creative and critical thinking abilities									
<b>LO4</b>	To enable them to learn the basic grammar									
<b>LO5</b>	To assist them in developing LSRW skills									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
<b>I</b>	<b>SELF-AWARENESS(WHO)&amp;POSITIVE THINKING(UNICEF)</b> <b>Life Story</b> 1.1 Chapter 1 from Malala Yousafzai, I am Malala 1.2 An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi <b>Poem</b> 1.3 Where the Mind is Without Fear – Gitanjali 35 – Rabindranath Tagore 1.4 Love Cycle – Chinua Achebe							20		
<b>II</b>	<b>EMPATHY</b> <b>Poem</b> 2.1 Nine Gold Medals – David Roth 2.2 Alice Fell or poverty – William Wordsworth <b>Short Story</b> 2.3 The School for Sympathy – E.V. Lucas 2.4 Barn Burning – William Faulkner							20		
<b>III</b>	<b>CRITICAL &amp; CREATIVE THINKING</b> <b>Poem</b> 3.1 The Things That Haven't Been Done Before – Edgar Guest 3.2 Stopping by the Woods on a Snowy Evening – Robert Frost							20		