

**COURSE STRUCTURE:****SEMESTER I**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART-I	Language Paper – I	4	3	25	75	100
PART-II	English Paper – I	4	3	25	75	100
PART-III	BGE-CSC01 - Financial Accounting@	6	4	25	75	100
	BAF-DSC02 – Financial Planning & Performance	6	4	25	75	100
	BAF-DSA01 - Business Mathematics-I (OR)	6	5	25	75	100
	BGE-CSC02 - Business Communication					
PART-IV	Basic Tamil / Advanced Tamil / NME*	2	2	25	75	100
	Soft Skill-I	2	3	50	50	100

\*NME: Choose any one Paper from the other Department.

**SEMESTER II**

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART-I	Language Paper – II	4	3	25	75	100
PART-II	English Paper – II	4	3	25	75	100
PART-III	BGE-CSC03 - Advanced Financial Accounting@	6	4	25	75	100
	BGE-CSC04 - Principle of Management@	6	4	25	75	100
	BAF-DSA2A - Business Mathematics–II (OR)	6	5	25	75	100
	BAF-DSA2B – Financial Analytics and Control					
PART-IV	Basic Tamil / Advanced Tamil / NME*	2	2	25	75	100
	Soft Skill-II	2	3	50	50	100

\*NME: Choose any one Paper from the other Department.

**SEMESTER III**

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	BAF-CSC05 - Corporate Accounting@	6	4	25	75	100
	BAF-DSC06 - Financial Reporting	5	4	25	75	100
	BGE-CSC07 - Banking Theory Law and Practice@	5	4	25	75	100
	BGE-CSC08 – Marketing@	5	4	25	75	100
	BGE-CSA3A - Business Statistics@ (OR) BGE-CSA3B - Rural Economics@	6	5	25	75	100
PART IV	Environmental Studies	1	<b>Examination will be held in Semester IV</b>			
	Soft Skill-III	2	3	50	50	100

### SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	Ext	Total
PART-III	BGE-CSC09 - Advanced Corporate Accounting@	6	4	25	75	100
	BAF-DSC10 – Corporate & Business Law	5	4	25	75	100
	BAF-DSC11 – Working Capital Management	5	4	25	75	100
	BGE-CSC12 - Indirect Taxation@	5	4	25	75	100
	BGE-CSA4A - Elements of Operations Research@ (OR) BGE-CSA4B - International Economics@	6	5	25	75	100
PART-IV	Environmental Studies	1	2	25	75	100
	Soft Skill-IV	2	3	50	50	100

### SEMESTER V

Course content	Name of subject	Ins Hrs	Credit	CIA	Ext.	Total
PART-III	BGE-CSC13 - Elements of Cost Accounting@	6	4	25	75	100
	BGE-CSC14 - Practical Auditing@	6	4	25	75	100
	BGE-CSE1A - Income tax law & Practice – I@	6	4	25	75	100
	BGE-CSC16 - Financial Management@	5	4	25	75	100
	BGE-CSE3B - Portfolio Management@ (OR) BGE-CSE1B - Visual Basic Programming@	6	5	25	75	100
PART-IV	Value Education	1	2	25	75	100

### SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	Ext	Total
PART-III	BGE-CSC17 - Advanced Cost Accounting@	6	4	25	75	100
	BGE-CSC18 - Management Accounting@	6	4	25	75	100
	BGE-CSE2A - Income Tax law & Practice-II@	6	4	25	75	100
	BGE-CSC19 - Entrepreneurial Development@ (OR) BGE-CSE2B - Visual Basic Practical@	6	5	25	75	100
	BAF-DSE3A - Capital Markets (OR) BGE-CSC11 - Financial Services@	6	5	25	75	100
	PART-V	Extension Activities		1		

@ Common Subjects of other B.Com Degree Courses.

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

**BGE-CSC01**

**CORE-I: FINANCIAL ACCOUNTING**

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM),  
BCom(CA) & BCom(ISM)

**Inst.Hrs : 6**  
**Credits : 4**

**YEAR: I**  
**SEMESTER: I**

**OBJECTIVES:**

- To enable the students to understand the system of preparing financial statements for various types of organisation
- To familiarize the students with knowledge about financial reporting standards

**OUTCOMES:**

- The students will be able to analyse and prepare financial statement of different types of organisation
- The students will be aware of the various amendments in financial reporting

**UNIT I: Preparation of Financial Statement**

Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non trading organisation

**UNIT II: Depreciation and Insurance Claims**

Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015

Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause(Loss of stock only)

**UNIT III: Single entry system**

Meaning and Features of Single entry-Defects-Difference between single entry and double entry system-Methods of calculation of Profit-Statement of Affairs Method-Conversion Method

**UNIT IV: Rectification of Errors and Bank Reconciliation Statement**

Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.

**UNIT V: Hire Purchase and Instalment System**

Hire Purchase System- Default and repossession-Hire purchase trading account  
Instalment System-Calculation of Profit.

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

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**TEXT BOOK:**

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting – CENGAGE, New Delhi
3. Gupta, R.L & Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi

**REFERENCE BOOKS:**

1. Jain & Narang, Financial Accounting, Kalyani Publishers, NewDelhi
2. Reddy, T.S & Murthy,A. Financial Accounting, Margham Publications, Chennai
3. Shukla & Grewal, Advanced Accounting, S.Chand & Co. NewDelhi
4. Parthasarathy, S.& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

**WEB REFERENCE:**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BAF-DSC02**

**CORE-II: FINANCIAL PLANNING AND PERFORMANCE**

**Inst.Hrs : 6**  
**Credits : 4**

**YEAR: I**  
**SEMESTER: I**

**OBJECTIVES**

1. Achieve an understanding of strategic planning, forecasting and budgeting, recall the models of strategic planning with the process, classify the forecasting techniques and demonstrate the budget.
2. To make use of budget to prepare an annual profit plan, analyze performance by using flexible budgets and compare actual results to planned results.
3. To explain the importance and use of standard cost systems, propose performance measures and discuss key performance indicators.

**Unit I: Strategic Planning**

Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - Characteristics of successful strategic planning process.

**Unit II: Budgeting and Forecasting**

Operations and performance goals - Characteristics of a successful budget process – Resource allocation - Regression analysis - Learning curve analysis - Expected value - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting - Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income – Financial statement projections - Cash flow projections.

**Unit III: Cost and Variance Measures**

Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.

**Unit IV: Responsibility centers and reporting segments**

Types of responsibility centers - Transfer pricing - Reporting of organizational segments

**Unit V: Performance Measures:**

Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard

**RECOMMENDED TEXT BOOKS:**

1. Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics

**REFERENCE BOOKS:**

1. Strategic Management and Business Policy: Globalization, Innovation and Sustainability; Thomas Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; Pearson
2. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
3. Cost Accounting: A Managerial Emphasis; Charles Horngren, Srikant Datar, and Madhav Rajan; Pearson
4. Quantitative Methods for Business; David Anderson, Dennis Sweeney, Thomas Williams, Jeffrey Camm, and James Cochran; Cengage Learning

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSC02**

**CORE-II: BUSINESS COMMUNICATION**

Common to BCom(A&F) as Allied, BCom(CS), BCom(BM) & BCom(MM)

**Inst.Hrs : 6**

**Credits : Core 4 / Allied 5**

**YEAR: I**

**SEMESTER: I**

**OBJECTIVES:**

- To facilitate the students to understand the concept of Communication.
- To Know the basic techniques of the modern forms of communication

**OUTCOME:**

- Students understand the concept of communication and familiarise with modern form of communication.

**UNIT I: Communication**

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letters – Layout.

**UNIT II: Business Letters**

Kinds of Business Letters: Interview – Application for a situation – Interview -Appointment – Acknowledgement – Promotion – Enquiries – Reply letter – Orders – Sales letter – Circular letter – Complaint letter.

**UNIT III: Correspondence**

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

**UNIT IV: Reports and Meetings**

Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

**UNIT V: Forms of Communication**

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites – uses of the various forms of communication.

**Recommended Texts**

1. Mallika Nawal –Business Communication – CENGAGE
2. Pragyath, K. Shalini , Debankita Ray - Corporate Communication – CENGAGE

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3. C.B.Gupta - Essentil Business Communincation - CENGAGE
4. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
5. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
6. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
7. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
8. Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London.
9. Mary Ellen Guffey, Business Communication – Process and Product -International Thomson Publishing - Ohio.
10. Sundar K.A, Business communication Vijay Nicole imprints Pvt. Ltd., Chennai.

**E- RESOURCES**

[www.newagepublishers.com](http://www.newagepublishers.com)  
[www.managementstudyguide.com](http://www.managementstudyguide.com)  
[www.businesscommunication.org](http://www.businesscommunication.org)  
[www.smallbusiness.chorn.com](http://www.smallbusiness.chorn.com)

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**BMA-NME01**

**NME-I: FUNCTIONAL MATHEMATICS-I**

**UNIT I**

Ratio and Proportion

**UNIT II**

Percentages

**UNIT III**

Profit and Loss, Discounts

**UNIT IV**

Simple Interest and Compound interest

**UNIT V**

Solutions of Simultaneous equations, Problems on Ages and Numbers.

**Reference:**

Quantitative Aptitude- R.S. Agarwal



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**BGE-CSC03**

**CORE-III: ADVANCED FINANCIAL ACCOUNTING**

Common to BCom(A&F), BCom(CS), BCom(CA) & BCom(ISM)

**Inst.Hrs : 6**

**Credits : 4**

**YEAR: I**

**SEMESTER: II**

**OBJECTIVES**

To enable the students to understand the system of preparing financial statements for various types of organisation

- To familiarize the students with knowledge about financial reporting standards

**OUTCOME:**

- The students will be able to understand the preparation of financial statements for business units other than corporate undertaking and their utility.

**Unit I: Branch Accounts**

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

**Unit II: Departmental Accounts**

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

**Unit III: Partnership Accounts**

Admission of a Partner – Retirement of a Partner – Death of a Partner.

**Unit IV: Partnership Accounts**

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

**Unit V: Accounting Standards for financial reporting**

Objectives and uses of financial statements for users-Role of accounting standards-Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS-Difference between Ind AS and IFRS.

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

**TEXT BOOK:**

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi
3. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

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**SUGGESTED READINGS:**

1. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
3. Tulsian P.C.-Financial Accounting.
4. Parthasarathy, S .& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

**WEB REFERENCE:**

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

[www.futureaccountant.com](http://www.futureaccountant.com)

[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

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**BGE-CSC04**

**CORE-IV: PRINCIPLES OF MANAGEMENT**  
Common to BCom(A&F), BCom(BM), BCom(CA)-IV Sem  
& BCom(ISM)-IV Sem.

**Inst.Hrs : 6**  
**Credits : 4**

**YEAR: I**  
**SEMESTER: II**

**OBJECTIVES**

- To make the students to understand the basic concepts of management.
- To prepare the students to know about the significance of the management in Business.

**OUTCOME:**

- On the completion of syllabus students will understand the basic concepts and significance of management in business.

**Unit I: Introduction**

Definition – Importance – Nature and Scope of Management – Process of Management - Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

**Unit II: Planning**

Nature – Importance -Types of Planning - Steps in planning - Objectives of Planning – Policies - Decision making Process-Types of Decisions. HRM- Meaning, -Nature and scope of HRM.

**Unit III: Organization**

Meaning and Types of organizations - Principles – Formal and Informal organization - Organisation Structure – Span of Control – Departmentalisation – Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types – Procedures - Forecasting.

**Unit IV: Authority and Responsibility**

Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralisation Vs Decentralisation- Leadership & Communication

**Unit V: Direction Co-ordination & Control**

Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

**TEXT BOOK:**

1. N.V..S.Raju.- Fundamentals of Management - CENGAGE ,New Delhi.
2. James Campbell Quick, Dbra L.nelson, Preetam Khandelwal - CENGAGE ,New Delhi.
3. Gupta,C.B.ManagementTheory&Practice,SulthanChand&Sons,New Delhi.
4. Prasad,L.M.Principles&PracticeofManagement,SultanChand&Sons,New Delhi.

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**REFERENCE BOOKS:**

1. Tripathi, P.C. & Reddy, P.N. Principles of Management, Tata McGraw Hill, New Delhi.
2. Wehrich and Koontz, Management - A Global Perspective.
3. Premavathy N, Principles of Management, Sri Vishnu Publications, Chennai.
4. Jayasankar, J. Business Management, Margham Publication, Chennai.
5. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai

**WEB RESOURCE:**

1. [www.wisdomjobs.com](http://www.wisdomjobs.com)
2. [www.aima.in](http://www.aima.in)
3. [www.clep.collegeboard.org](http://www.clep.collegeboard.org)

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BAF-DSA2B**

**ALLIED-II(B): FINANCIAL ANALYTICS AND CONTROL**

**Inst.Hrs : 6**  
**Credits : 5**

**YEAR: I**  
**SEMESTER: II**

**OBJECTIVES**

1. To understand information systems, data governance, technology-enabled finance transformation and the application of data analytics and visualization.
2. To be able to define cost behaviour and types of costs, classify costing systems and compare different types of costs.
3. To understand supply chain management and business process improvement.
4. To understand governance, risk, compliance, system controls and security measures for internal controls.

**COURSE UNITS**

**UNIT I: Information Systems and Data Governance**

Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Data policies and procedures - Life cycle of data - Controls against security breaches

**UNIT II: Technology-Enabled Finance Transformation and Data Analytics**

Systems Development Life Cycle — Process automation - Innovative applications - Business intelligence - Data mining - Analytic tools - Data visualization

**UNIT III: Cost Measurement Concepts**

Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing- Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs

**UNIT IV: Supply Chain Management and Business Process Improvement**

Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

**UNIT V: Internal Controls**

Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - Systems controls and security measures

**RECOMMENDED TEXT BOOKS:**

1. Wiley CM Aexcel Learning System, Part 1: Financial Planning, Performance & Analytics

**REFERENCE BOOKS:**

1. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McGraw Hill
2. Cost Accounting: A Managerial Emphasis; Charles Homgren, Srikant Datar, and Madhav Rajan; Pearson
3. Core Concepts of Accounting Information Systems; Mark Simkin; Wiley
4. Accounting Information Systems, George Bodnar, and William Hopwood; Pearson

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**BMA-NME02**

**NME-II: FUNCTIONAL MATHEMATICS-II**

**UNIT I**

Time and work – Pipes and cisterns- Problem

**UNIT II**

Time and Distance, Relative speeds- Problems on Races, Boats and Trains.

**UNIT III**

Mensuration – Problems

**UNIT IV**

Polygons – Interior angles- Number of diagonals- Regular Polygons- Problems

**UNIT V**

Stocks and Shares – Problems

**Reference:**

1. Quantitative Aptitude- R.S. Agarwal
2. Functional Mathematics, M. Sivananda Rani, Margham Publications, Chennai.

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

**BGE-CSC05**

**CORE-V: CORPORATE ACCOUNTING**

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM) & BCom(CA)

**Inst.Hrs : 6**

**YEAR: II**

**Credits : 4**

**SEMESTER: III**

**OBJECTIVES**

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

**OUTCOME:**

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations

**UNIT – I Share Capital**

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

**UNIT – II Debentures & Underwriting**

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

**UNIT – III Final Accounts**

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

**UNIT –IV Valuation of Goodwill & Shares**

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

**UNIT – V Accounting for Insurance Companies**

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

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

**TEXT BOOK:**

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting-Cengage,New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

**BOOK REFERENCE:**

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Shukla &Grewal & Gupta ,Advanced Accounting ,S. Chand & Co., New Delhi
3. ReddyT.S.&Murthy,A ,Corporate Accounting ,Margham Publications, Chennai.

**WEB RESOURCE:**

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

[www.futureaccountant.com](http://www.futureaccountant.com)

[www.education.svtuition.org](http://www.education.svtuition.org)

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BAF-DSC06**

**CORE-VI: FINANCIAL REPORTING**

**Inst.Hrs : 5**  
**Credits : 4**

**YEAR: II**  
**SEMESTER: III**

**OBJECTIVES**

1. Achieve understanding of the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS).
2. Achieve knowledge and skills required to apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting and other tasks as corporate finance professionals.

**COURSE UNITS**

**UNIT I: Financial Statements (per US GAAP and IFRS)**

Balance sheet - income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated reporting

**UNIT II: Revenue Recognition (per US GAAP and IFRS)**

5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Matching principle, Accruals & Deferrals, Adjusting Journal Entries

**UNIT III: Current Assets and Current Liabilities (per US GAAP and IFRS)**

Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

**UNIT IV: Asset Valuation and Valuation of Liabilities (per US GAAP and IFRS)**

Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill - Leasehold Assets & Liabilities - Deferred Taxes

**UNIT V: Equity transactions (per US GAAP and IFRS)**

Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options - Business Combinations & Consolidations - Differences between US GAAP and IFRS

**RECOMMENDED TEXT BOOKS:**

1. Wiley CM Aexcel Learning System, Part 1: Financial Planning, Performance & Analytics

**REFERENCE BOOKS:**

1. Intermediate Accounting; Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield- Wiley
2. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McGraw Hill
3. Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning.



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**BGE-CSC07**

**CORE-VII: BANKING THEORY LAW AND PRACTICE**  
Common to BCom(A&F), BCom(BM), BCom(MM) & BCom(ISM)

**Inst.Hrs : 5**  
**Credits : 4**

**YEAR: II**  
**SEMESTER: III**

**Objectives:**

1. To facilitate the understanding of the origin and the growth of the Indian Banking System
2. To understand the modern day Developments in Indian Banking Sector.

**Out Comes:**

- After completion of this subject students understand the growth of Indian Banking Systems and their Modern Day Development.

**UNIT-I : Introduction to Banking**

History of Banking- Components of Indian banking -Indian Banking System-Phases of development-Banking structure in India-Payment banks and small banks-Commercial Banking-Definition-Classification of banks. Banking System- Universal banking-Commercial Banking-functions-Role of Banks in Economic Development. Central Banking-Definition –Need-Principles- Central Banking Vs Commercial banking-Functions of Central bank.

**UNIT-II: RBI**

Establishment-objective-Legal framework-Functions-SBI-Origin and History-Establishment-Indian subsidiaries-Foreign subsidiaries-Non-Banking-Subsidiaries-Personal banking-International banking-Trade Financing-Correspondent banking.Co-operative banks-Meaning and definition-Features-Co-operative banks vsCommercial banks-Structure.-**NBFC-Role of NBFC-RBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.**

**UNIT-III: E-Banking**

Meaning-Services-e-bankingandFinancialservices-Initiatives-Opportunities-Internet banking-Meaning-InternetbankingVsTraditionalbanking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–**Anywhere Banking-Any Time Banking**- Electronic MobileWallets. ATM-Evolution -Concept-Features - Types-. Electronicmoney-Meaning-Categories-Meritsofe-money-ElectronicFunds Transfer (EFT)system - Meaning- Steps–Benefits-Monetary policies- final sector reforms- sakmoy chakrevarthy committee 1985- Narasiman Committee I & II-prudential norms capital adequacy norms- classification of assets & provisionary meaning-Structure of Interest rates (short and long term)-impacts on saving and borrowings.

**UNIT IV: Bank Account**

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’ - Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable

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**SYLLABUS WITH EFFECT FROM 2020-2021**

Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

**UNIT-V: Endorsement**

Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person-Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding endorsement.Paying banker-Banker’s duty-Dishonoring of Cheques-Dischargeof paying banks-Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85-Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance redressal –Banking Ombudsman.

**TEXT BOOKS**

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage , New Delhi
2. Gurusamy S, Banking Theory : Law and Practice, Vijay Nicole Publication, 2015, Chennai

**SUGGESTED READINGS**

1. Clifford Gomez, Banking and finance, Theory, Law and practice, Jain Book Agency, 2010 Mumbai
2. Gupta, R K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
3. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.
4. Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
5. Santhanam.B, Banking Theory Law and Practice, Margam Publications.
6. Nirmala Prasad, Banking and Financial Services, Himalaya Publications.

**E-RESOURCES**

[www.lawcommissionofindia.nic.in](http://www.lawcommissionofindia.nic.in)  
[www.rbi.org](http://www.rbi.org)  
[www.bankingombudsman.org](http://www.bankingombudsman.org)

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**BGE-CSC08**

**CORE-VIII: MARKETING**

Common to BCom(A&F) & BCom(CS)-V Sem. as Elective

**Inst.Hrs : 5**

**Credits : Core 4 / Elective 5**

**YEAR: II**  
**SEMESTER: III**

**Objectives:**

- To facilitate the students to understand the importance and the relevance of marketing in today's Business world
- To enable the students to understand the features of the Indian Marketing

**Out Come:**

- The Students will understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.

**UNIT I**

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

**UNIT II**

Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

**UNIT III**

Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

**UNIT IV**

Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

**UNIT V**

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

**RECOMMENDED BOOKS:**

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

**REFERENCES**

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

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**BGE-CSA3B**

**ALLIED-III(B): RURAL ECONOMICS**

Common to BCom(A&F)

**Inst.Hrs : 6**

**Credits : 5**

**YEAR: II**

**SEMESTER: III**

**OBJECTIVES:**

- To teach the rural economy and its development.
- To make the students to know about non-form sector in the rural economy.
- To bring the awareness of RBI and NABARD and unemployment problem in rural economy.

**OUTCOMES:**

- By learning this subject students will have thorough knowledge of rural economics.

**UNIT-I**

Structure of the Rural Economy of India- Predominance of the Rural Sector in the Indian Economy- Features of the Indian Rural Economy.

**UNIT- II**

Role of Agriculture in Rural Development- Pattern of Agricultural Holding-Strategy of Agricultural development and Green Revolution- Problems of Agricultural Labourers and Artisans in the Rural Economy- Measures to solve their problems.

**UNIT-III**

Non-farm sector in the Rural Economy- Role of Small Scale Industries, Cottage Industries, Khadi and Village Industries in the Rural Economy.

**UNIT-IV**

Rural indebtedness- Causes and magnitude- Role of RBI, Commercial Banks, RRBs and NABARD in Rural Economy.

**UNIT-V**

Poverty and unemployment problem in the Rural Economy- Steps taken to solve the problems- Rural Development- Strategy for Rural Development with special reference to PURA.

**Study Material**

1. Rural Economics- T.N. Chhabra and P.L.Taneja
2. Rural Economics- I.C.Dhingra
3. Fundamentals of Rural Economics- S.S.M.Desai.
4. Rural Economy of India- A.n.Agarwal and Kundan Lal

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## Syllabus for Courses on Soft Skills

Common to all UG and 5 year Integrated Programmes of the  
Affiliated Non-autonomous Colleges (w.e.f 2013-14)

BP4-SS006

### PERSONALITY ENRICHMENT – LEVEL I

#### Unit 1- Self Disclosure

Characteristics of self disclosure – Self disclosure benefits and appropriateness –  
Self disclosure and self awareness – Self disclosure and feedback.

#### Exercise:

1. Self Description– Reflect and answer the following questions on a sheet of paper about yourself: Who am I? What am I like? How do others perceive me? What are my strengths as a person? In what areas do I want to develop greater skills?
2. Adjective Checklist – the following exercise is aimed at providing an opportunity for participants to disclose their view of themselves to the other members of their group and to receive feedback on how the other group members perceive them.
3. Self Disclosure and Self Awareness – the purpose of this exercise is to allow participants to focus on the areas as described in the Johari Window.

#### Unit II – Anger, Stress and Managing Feelings

The nature of stress- managing stress through social support systems – the nature of anger – guidelines for managing anger constructively – dealing with an angry person

#### Exercise:

1. Handling put downs techniques practiced through role plays.
2. changing your feelings discuss how people can make their assumptions more constructively.
3. defusing the Bomb exercise discuss how one can manage provocations.

#### Unit III – Interpersonal Effectiveness

Managing anxiety and fear – Breathing – an antidote to stress – progressive muscle relaxation – understanding your shyness – building one' self esteem – avoiding self blame – taking risks, tolerating failure, persisting and celebrating success – self talk.

# UNIVERSITY OF MADRAS

## Syllabus for Courses on Soft Skills

Common to all UG and 5 year Integrated Programmes of the  
Affiliated Non-autonomous Colleges (w.e.f 2013-14)

### Exercise:

1. being positive about yourself
2. Understanding your shyness analyze the social situation of shyness and the causes of your shyness.
3. Systematic Muscle Relaxation train one in the procedure for systematic muscle relaxation.
4. Learning how to breathe deeply help one to relax systematically when one is anxious by controlling one's breathing.

### Unit IV: Study Skills

Importance of study environment – using VCR3 to increase memory power: visualizing, concentrating, relating, repeating, reviewing- memory hindrances – memory helpers – knowing vs memorizing – memory and studying – the SQ3R method; survey, write questions, read, recite , review – mnemonic devices – rhymes – acronyms – pegging – cooperative learning .

### Exercise:

1. Using the techniques of memory enhancers to review your classroom and textbook notes

### Unit V: Goal Setting and Managing Time

The basis of effective goals – steps to be followed to obtain optimum results from goal setting – Identifying the reasons for procrastination – guidelines to overcome procrastination – priority management at home and college

### Exercise:

1. Steps to prepare one's short term goals and long term goals.
2. Role play activity through reelection of identifying how priority management affect one's ability to live a balanced life.

### Reference:

1. Johnson, D.W. (1997). Reaching out – Interpersonal Effectiveness and Self Actualization. 6<sup>th</sup> ed. Boston: Allyn and Bacon.
2. Sherfield, R. M. ; Montgomery, R.J. and Moody, P, G. (2010). Developing Soft Skills. 4<sup>th</sup>ed. New Delhi: Pearson.
3. Robbins, S. P. and Hunsaker, Phillip, L. (2009). Training in Interpersonal skills. Tips for managing people at work. 5th ed. New Delhi: PHI Learning.

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# UNIVERSITY OF MADRAS

## Syllabus for Courses on Soft Skills

Common to all UG and 5 year Integrated Programmes of the  
Affiliated Non-autonomous Colleges (w.e.f 2013-14)

BP4-SS007

### PERSONALITY ENRICHMENT – LEVEL II

#### Unit 1 : Stress Management

The Nature of Stress – A wellness Lifestyle – Distress symptoms: emotional distress, cognitive distress, behavioral distress, physical distress symptoms – managing stress : exercise, nutrition, sleep, healthy pleasures – self talk and stress – Relaxation Methods: breathing techniques, meditation techniques, visualization techniques – self hypnosis- muscle relaxation techniques – Using social support.

##### Exercise:

1. Distressors and Distress Symptoms
2. Identifying Personal uses for self talk management
3. Social support networks from which you draw and networks through which you give social support

#### Unit 2: Maintaining Trust

Developing and maintaining trust – being trusting and trustworthy – building interpersonal trust –reestablishing trust after it has been broken – trusting appropriately – trust and friendship.

##### Exercise:

1. Practicing Trust Building Skills
2. Developing Trust

#### Unit 3: Resolving Interpersonal Conflicts

Understanding conflicts of Interests- conflict strategies – negotiating to win – negotiating to solve the problems – steps for effective problem solving negotiating – refusal skills.

##### Exercise:

1. Non verbal conflict
2. Confronting the opposition
3. Using the conflict strategies – role playing

#### Unit 4: Applying Emotional Intelligence

Emotional Intelligence and emotional competence - components of emotional intelligence – behavioral skills of emotional intelligence.

##### Exercise:

1. Role model using a modeling/group exercise

# UNIVERSITY OF MADRAS

## Syllabus for Courses on Soft Skills

Common to all UG and 5 year Integrated Programmes of the  
Affiliated Non-autonomous Colleges (w.e.f 2013-14)

### Unit 5: Enhancing self esteem

Self theory and the Johari window- Characteristics of fully functioning individuals – manifestations of low and high self esteem – techniques for enhancing self esteem – nurturance techniques -

#### Exercise:

1. Weakness-strength
2. managing your pig identify areas of self criticism and dealing with negative messages.
3. Nurturing relationships

#### Reference

1. Schafer, W. (1998). Stress Management for Wellness. 4<sup>th</sup> edition. Australia: Thomson & Wadsworth.
2. Johnson, D.W. (1997). Reaching out – Interpersonal Effectiveness and Self Actualization. 6th ed. Boston: Allyn and Bacon.
3. Robbins, S. P. and Hunsaker, Phillip, L. (2009). Training in Interpersonal skills. Tips for managing people at work. 5th ed. New Delhi: PHI Learning.
4. Frey, D and Carlock , C. (1989). Enhancing Self Esteem. 2<sup>nd</sup> edition. Indiana: Accelerated Development INC.

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSC09**

**CORE-IX: ADVANCED CORPORATE ACCOUNTING**  
Common to BCom(A&F), BCom(CS), BCom(BM) & BCom(CA)

**Inst.Hrs : 6**  
**Credits : 4**

**YEAR: II**  
**SEMESTER: IV**

**OBJECTIVES**

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

**OUTCOME:**

- The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

**UNIT I: Internal Reconstruction**

Meaning - Alteration of share capital – Accounting Procedures.

**UNIT II: Amalgamation, Absorption & External Reconstruction**

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

**UNIT III: Liquidation**

Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration.

**UNIT IV: Consolidation**

Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

**UNIT V: Accounting For Banking Companies**

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

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

**TEXT BOOK:**

- 1.Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
- 2.Gupta, R.L.&Radhaswamy,M., Advanced Accounts, Sulthan Chand &Sons, New Delhi.

**REFERENCE BOOKS:**

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi

**WEB RESOURCE:**

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. [www.education.svtuition.org](http://www.education.svtuition.org)

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BAF-DSC10**

**CORE-X: CORPORATE AND BUSINESS LAW**

**Inst.Hrs : 5**

**Credits : 4**

**YEAR: II**

**SEMESTER: IV**

**OBJECTIVES:**

1. To highlight the provisions of law governing the General Contracts.
2. To help the students to understand the significant provisions of the Companies Act, 2013.

**UNIT I:**

Indian Contract Act Formation - Nature and Elements of Contract - Classification of Contract - Contract Vs Agreement

**UNIT II:**

Offer - Definition - Forms of offer - Requirements of Valid Offer. Acceptance - Meaning - Legal Rules as to a valid acceptance. Consideration - Definition - Essentials - Legal Rules relating to consideration - Contracts without consideration

**UNIT III:**

Capacity of parties. Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud — Misrepresentation — Mistake. Legality of object — void agreement - Unlawful agreements - performance of contracts

**UNIT IV:**

Company - Definition - Characteristics - Lifting of corporate veil - Advantages of Incorporation - Company Law Administration - NCLT & NCLAT - Classification of companies - Formation of a Company - Memorandum and Articles of Association.

**UNIT V:**

Prospectus - Definition - Registration - Contents - Shelf Prospectus - Misstatement and their consequences - Share capital - Meaning - kinds - alteration of share capital - Dividend - provisions for declaration of dividend - Meetings - Kinds of Company Meetings.

**SUGGESTED READINGS**

- 1.Kapoor, N.D. Business Laws, Sultan Chand and Sons.
- 2.Sreenivasan, M.R.Business Laws, Margam Publications.
3. Dhandapani, M.V.Business Laws, Sultan Chand and Sons.
- 1.BadreAlam,S.&Saravanel,P.Mercanti!eLaw
1. Kapoor, N.D. Elements of Company Law, Sultan Chand and Sons

**E -RESOURCES**

www.cramerz.comwww.digitalbusinesslawgroup.comhttp://swcu.libguides.com/buslaw  
http://libguides.slu.edu/businesslaw

**UNIVERSITY OF MADRAS**  
**B.Com. DEGREE COURSE IN ACCOUNTING & FINANCE**  
**SYLLABUS WITH EFFECT FROM 2020-2021**

**BAF-DSC11**

**CORE-XI: WORKING CAPITAL MANAGEMENT**

**Inst.Hrs : 5**  
**Credits : 4**

**YEAR: II**  
**SEMESTER: IV**

**Objectives**

- To enable the Students to learn the Working Capital mechanism.
- To facilitate the understanding of the relevance of the working capital

**UNIT I: Introduction**

Working Capital Meaning - Importance of working capital management - components of working capital - Factors Influencing working capital requirements - Estimating working capital management - working capital life cycle - Role of finance manager in working capital.

**UNIT II: Financing Current Assets**

Different approaches to Financing Current Assets - Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance.

**UNIT III: Cash Management**

Importance - Factors influencing Cash Balance - Determining Optimum Cash Balance - Cash Budgeting - Controlling and Monitoring Collection and disbursements.

**UNIT IV: Receivables Management**

Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit evaluation - Control of receivables.

**UNIT V: Inventory Management**

Need for Inventories and Importance of its Management -Techniques for managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in inventory - Selective Inventory Control - ABC, VED and FSN Analysis.

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

**SUGGESTED READINGS**

1. Hrishikes Battacharya Working Capital Management strategies and Techniques prentice hall of India 2001.
2. Joshi R.N. Cash Management, New Age International Publishers 1999.
3. Chitnis, K.M. Working Capital Management of large Industrial units, Dastane Ramachandra and company Poona

**E-RESOURCES**

[www.cpdwise.com](http://www.cpdwise.com)  
[www.simplilearn.com](http://www.simplilearn.com)  
[www.findtutorials.com](http://www.findtutorials.com)  
[www.studyfinance.com](http://www.studyfinance.com)

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**BGE-CSC12**

**CORE-XII: INDIRECT TAXATION**  
Common to BCom(A&F), BCom(CS) & BCom(BM)

**Inst.Hrs : 5**  
**Credits : 4**

**YEAR: II**  
**SEMESTER: IV**

**OBJECTIVES:**

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

**OUTCOME:**

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

**UNIT – I Introduction**

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance

**UNIT – II GST – Overview & Concepts**

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

**UNIT – II GST Taxation/ Assessment proceedings**

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

**UNIT-IV GST Audit**

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profitteering Authority – GST Practitioners – eligibility and Practice and Career avenues

**UNIT-V Customs duty**

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes

**Recommended Texts**

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

**SUGGESTED READINGS**

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017
2. V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
4. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
5. Dr.M. Govindarajan- A practical guide send text publishers July 2017

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**BGE-CSA4B**

**ALLIED-IV(B): INTERNATIONAL ECONOMICS**

Common to BCom(A&F) & BCom(BM)

**Inst.Hrs : 6**

**Credits : 5**

**YEAR: II**

**SEMESTER: IV**

**OBJECTIVES:**

- To teach the International Economics
- To acquire the knowledge Of Export Import.
- To know about International Economic Organizations and its Functions.

**OUT COME:**

- Equip the students to have the through knowledge of International Economics.

**UNIT I**

International Trade – Importance of International Trade, Theories of Foreign Trade:- Theories of Adam Smith, Ricardo, Haberler’s Hechsher -Ohlin

**UNIT II**

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over View)

**UNIT III**

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing

**UNIT IV**

International Economic Organizations and its Functions IMF, IDA, IFA, IBRD, ADB, UNCTAD, UNIDO

**UNIT V**

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law

**RECOMMENDED TEXTS**

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai –04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi –92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4. H.G. Mannur, International Economics–Vikas Publishing House (P) Ltd - New Delhi-14.

**UNIVERSITY OF MADRAS**  
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Common to all UG and 5 year Integrated Programmes of the  
Affiliated Non-autonomous Colleges (w.e.f 2013-14)

**BP4-SS008**

**COMPUTING SKILLS – LEVEL - I**

**Objective:**

The major objective in introducing the course is to impart hands on training to students in Microsoft Office essentials like MS Word, MS Excel and MS Access. The course is basic course offered at two levels exclusively meant for students who have no computer knowledge. Course is designed as a practical oriented course and not for chalk and board teaching.

**Pre-requisite :** NIL

**Unit 1 :** Introduction to computers – classification of computers; Computers inside – Hardware (processing, memory i/o, storage etc), Software ( Systems, application); Operating Systems – DOS, LINUX, UNIX, Windows ; Programming – Overview, need and skills; Networking Basics; Virus; Hacking

**Unit 2 :** Word processing - Operating of word documents like open, close, save, print ; Editing Text – tools, formatting , bullets, layout ; Navigating word – Keyword, mouse, document formatting ; paragraph alignment - indentation, headers, footers, numbering; printing – preview, options

**Unit 3 :** File Management – Importance of file management, backing of files, files and folders- editing, deleting, retrieving, renaming, subfolders; Manipulating windows – minimize, maximize; power point basics- terminology- templates, viewing

**Unit 4 :** Spreadsheets – MS Excel – opening, entering text and data, formatting, navigating; Formulas- entering, handling and copying; charts- creating, formatting and printing, header and footer, centering of data; printing

**Unit 5 :** Networking - Internet explorer; www – working, browsing, searching, saving; bookmark – features, favorite, create, delete ; printing webpage; email – creating, receiving, reading and sending messages

*Note – Unit 2 -5 are to be taught as practical with hands on experience*

**References :**

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill, India
2. Microsoft 2003 – Jennifer Ackerman Kettel et al., Tata Mc-Graw Hill, India
3. Working In Microsoft office 2006– Ron Mansfield , Tata Mc-Graw Hill, India

**Examinations :**

1. Sessional tests could be based on Theory and practical
2. End semester is based on practical examination only

**UNIVERSITY OF MADRAS**  
**Syllabus for Courses on Soft Skills**  
Common to all UG and 5 year Integrated Programmes of the  
Affiliated Non-autonomous Colleges (w.e.f 2013-14)

**BP4-SS009**

**COMPUTING SKILLS – LEVEL II**

**Objective:**

The major objective in introducing the course is to impart hands on training to students in Microsoft Office essentials like MS Word, MS Excel and MS Access. The course is basic course offered at two levels exclusively meant for students with no computer knowledge. Course is designed as a practical oriented course and not for chalk and board teaching.

**Pre-requisite :** Essentials of Microsoft office as given in Level I

**Unit 1 :** Word processing - Auto formatting; Paragraph and character styles – creating , modifying and using styles; Templates – modifying, attaching and controlling; Tables and columns - creating, manipulating and formulating; mail merge; labels- creating

**Unit 2 :** Data Management – MS Access - Introduction, concepts and terms; database and tables- creating, data types, editing fields, renaming, resizing of fields, finding, sorting and displaying of data –printing

**Unit 3 :** Spreadsheets – MS Excel – Worksheets – moving, copying, sorting, inserting of cells, rows, columns; Charts – creating, editing, adding, rotating, printing, deleting and controlling; graphics- creating and placing, drawing lines and shapes; using multiple worksheets ;printing

**Unit 4 :** Presentations – Power point- starting, browsing and saving, creating, editing, formatting of text and paragraphs, inserting tables and charts; Presentation through slides, handouts and printing.

**Unit 5 :** Graphics and Multimedia - Clip art – create and insert; shapes- draw, insert and copy; create a flow

*Note – Unit 1 -5 are to be taught as practical with hands on experience*

**References :**

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill, India
2. Microsoft 2003 – Jennifer Ackerman Kettel et al., Tata Mc-Graw Hill, India
4. Working In Microsoft office 2006– Ron Mansfield , Tata Mc-Graw Hill, India

**Examinations :**

1. Sessional tests could be based on Theory and practical
2. End semester is based on practical examination only

**UNIVERSITY OF MADRAS**  
**U.G. DEGREE COURSE**

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

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

Credits: 2

II Year / III/IV Sem.

**Unit 1: Introduction to Environmental Studies**

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

**Unit 2 : Ecosystem (2 lectures)**

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

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

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

**Unit 4: Biodiversity and Conservation ( 8 lectures)**

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

**Unit 5: Environmental Pollution (8 lectures)**

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



# UNIVERSITY OF MADRAS

## U.G. DEGREE COURSE

### Unit 6: Environmental Policies & Practices ( 8 lecturers)

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

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

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

### Unit 8 : Field Work (6 lectures)

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

(Equal to 5 Lectures)

### Suggested Readings:

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

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

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

**BGE-CSC05**

**CORE-V: CORPORATE ACCOUNTING**

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM) & BCom(CA)

**Inst.Hrs : 6**

**YEAR: II**

**Credits : 4**

**SEMESTER: III**

**OBJECTIVES**

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

**OUTCOME:**

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations

**UNIT – I Share Capital**

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

**UNIT – II Debentures & Underwriting**

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

**UNIT – III Final Accounts**

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

**UNIT –IV Valuation of Goodwill & Shares**

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

**UNIT – V Accounting for Insurance Companies**

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

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

**TEXT BOOK:**

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting-Cengage,New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

**BOOK REFERENCE:**

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Shukla &Grewal & Gupta ,Advanced Accounting ,S. Chand & Co., New Delhi
3. ReddyT.S.&Murthy,A ,Corporate Accounting ,Margham Publications, Chennai.

**WEB RESOURCE:**

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

[www.futureaccountant.com](http://www.futureaccountant.com)

[www.education.svtuition.org](http://www.education.svtuition.org)

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

**BGE-CSC14**

**CORE-XIV: PRACTICAL AUDITING**

Common to BCom(A&F), BCom(BM) & BCom(CA)

**Inst.Hrs : 6**

**Credits : 4**

**YEAR: III**

**SEMESTER: V**

**OBJECTIVES:**

- 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

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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., NewDelhi.
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](http://www.osbornebooksshop.co.uk/p/auditing_tutorial)
2. [www.mu.ac.in](http://www.mu.ac.in)
3. [www.learnthat.com](http://www.learnthat.com)

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**BGE-CSE1A**

**ELECTIVE-I(A): INCOMETAX LAW AND PRACTICE-I**

Common to BCom(A&F) as Core, BCom(CS) as Core,  
BCom(BM), BCom(CA) & BCom(ISM)

**Inst.Hrs : 6**

**Credits : Elective 5 / Core 4**

**YEAR: III**

**SEMESTER: V**

**OBJECTIVES:**

- 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.**

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**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
3. Vinod, K. Singhanian, Students Guide to Income Tax, 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](http://www.incometaxindia.gov.in)
2. [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
3. [www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)
4. [www.cleartax.in](http://www.cleartax.in)

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSC16**

**CORE-XVI: FINANCIAL MANAGEMENT**  
Common to BCom(A&F), BCom(BM) & BCom(CA)

**Inst.Hrs : 5**

**Credits : 4**

**YEAR: III**

**SEMESTER: V**

**OBJECTIVES**

- 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.**



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**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, Financial Management, Vijay Nicole Imprints Pvt. Ltd. Chennai
4. Murthy A, Financial Management, Margam Publications, Chennai

**WEB RESOURCE**

[www.cpdwise.com](http://www.cpdwise.com)

[www.simplilearn.com](http://www.simplilearn.com)

[www.findtutorials.com](http://www.findtutorials.com)

[www.studyfinance.com](http://www.studyfinance.com)

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**BGE-CSE3B**

**ELECTIVE-III(B): PORTFOLIO MANAGEMENT**

Common to BCom(A&F) as V-Sem.Elective, BCom(BM), BCom(CA) & BCom(ISM)

**Inst.Hrs : 6**

**YEAR: III**

**Credits : 5**

**SEMESTER: VI**

**OBJECTIVES**

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**

Time value- Computation of Present Value Interest Factor(PVIF), Future Value Interest Factor(FVIF), Present Value Interest Factor at an Annuity(PVIFA) - Future Value Interest Factor at an Annuity (FVIFA) Simple Problems relating to it.

**UNIT III: Portfolio Analysis**

Planning – Selection – Evaluation – Revision -Various Steps involved in Portfolio 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 Management**

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](http://www.portfoliomanagement.in)
2. [www.sebi.gov.in](http://www.sebi.gov.in)
3. [www.moneycontrol.com](http://www.moneycontrol.com)
4. [www.pms.sharekhan.com](http://www.pms.sharekhan.com)

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**U.G. DEGREE COURSE**

**PART – IV - VALUE EDUCATION**

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

**SYLLABUS**

**CREDITS: 2**

**III YEAR / V SEM**

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

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

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

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

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

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

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**Books for Reference :**

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

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSC17**

**CORE-XVII: ADVANCED COST ACCOUNTING**

Common to BCom(A&F)

**Inst.Hrs : 6**

**Credits : 4**

**YEAR: III**

**SEMESTER: VI**

**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 Losses 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 – Absorption Costing – Marginal Costing Vs Absorption 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<br>Accounting and Control |

**UNIVERSITY OF MADRAS**  
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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSC18**

**CORE-XVIII: MANAGEMENT ACCOUNTING**  
Common to BCom(A&F), BCom(CS), BCom(BM),  
BCom(MM), BCom(CA) & BCom(ISM)

**Inst.Hrs : 6**  
**Credits : 4**

**YEAR: III**  
**SEMESTER: VI**

**OBJECTIVES**

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

**OUTCOME:**

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

**UNIT I: 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.

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**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
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

**REFERENCE BOOKS:**

1. MurthyA andGurusamy 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](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. [www.thestudentcpa.com](http://www.thestudentcpa.com)

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**BGE-CSE2A**

**ELECTIVE-II(A): INCOMETAX LAW AND PRACTICE-II**

Common to BCom(A&F) as Core, BCom(CS) as Core,  
BCom(BM), BCom(CA) & BCom(ISM)

**Inst.Hrs : 6**

**Credits : Elective 5 / Core 4**

**YEAR: III**

**SEMESTER: VI**

**OBJECTIVES**

To help the students to understand the relevance and significance of Tax.

- To facilitate the students in understanding the various Provisions I.T. Act.

**OUTCOME:**

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

**UNIT I: Income 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



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**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. HariharanN, 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](http://www.incometaxindia.gov.in)
2. [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
3. [www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)
4. [www.cleartax.in](http://www.cleartax.in)

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**BGE-CSC19**

**CORE-XIX: ENTREPRENEURIAL DEVELOPMENT**

Common to BCom(A&F) as Elective, BCom(CS),  
BCom(BM), BCom(MM) & BCom(ISM)

**Inst.Hrs : 6**  
**Credits : Core 4 / Elective 5**

**YEAR: III**  
**SEMESTER: VI**

**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 familiar with knowledge about business and project reports for starting a new ventures on team based.

**UNIT I: 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 II: 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 III: 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 IV: 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 V: Funding**

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

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**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, 3<sup>rd</sup> Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2<sup>nd</sup> 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, 9<sup>th</sup> Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6<sup>th</sup> Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2<sup>nd</sup> 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, 2<sup>nd</sup> Edition, Oxford University Press, 2011.
11. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6<sup>th</sup> Edition, Cengage Learning, 2010.

**E-RESOURCES:**

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

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**BGE-CSC11**

**CORE-XI: FINANCIAL SERVICES**

Common to BCom(A&F) as VI Sem.Elective, BCom(BM),  
BCom(CA)-VI Sem. & BCom(ISM)

**Inst.Hrs : 5**

**Credits : 4**

**YEAR: II**  
**SEMESTER: IV**

**OBJECTIVES:**

- To enable the students to understand the world of financial services.
- To facilitate the understanding of the various Financial Services.

**OUTCOME:**

- On the completion of modules, the students will understand the various financial services.

**UNIT I: Introduction**

Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets

**UNIT II: Merchant Banking and Public Issue Management**

Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market.

**UNIT III: Money Market and Stock Exchange**

Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders -Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

**UNIT IV: Leasing and Factoring and Securitisation**

Characteristics - Types - Participants - Myths about Leasing - Hire Purchase – Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players- Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Securitisation of Debt- Parties involved- Steps of securitisation - Types of securitisation- Advantages- Limitations – SARFAESI Act 2002- Background- Purpose of the Act- Main provisions

**UNIT V: Venture Capital, credit rating and pension Fund**

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

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**TEXT BOOKS:**

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi
2. GurusamyS, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014

**REFERENCE BOOKS:**

1. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services,2008
2. Meir Kohn, Financial Institutions and Markets, Oxford University Press
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
4. MadhuVij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
5. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd,2000,Mumbai

**WEB RESOURCE:**

1. [www.rbi.org](http://www.rbi.org)
2. [www.sebi.org](http://www.sebi.org)
3. [www.nse.org](http://www.nse.org)