



University of Madras

Chepauk, Chennai 600 005

[Est. 1857, State University, NAAC 'A' Grade, CGPA 3.32, NIRF 2019 Rank: 20]

Website: www.unom.ac.in, Tel. 044-2539 9561

Undergraduate Programme in Commerce

Curriculum and Syllabus for

B.COM

(With effect from the Academic Year 2020-21)

February 2020

Note: The Board of Studies in Commerce designed learning Outcome Based Curriculum Framework of B.Com. programme prescribed by UGC.

3. COURSE STRUCTURE:

Some of the subjects are brought with updated changes in Law, Computer, Taxation, Banking, Entrepreneurial Development, etc.

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 | BP2-ENG01-Communicative English | 3 | 3 | 50 | 50 | 100 |
| PART III | BGE-CSC01 - Financial Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC02 - Business Communication | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSA01 - Business Economics | 5 | 5 | 25 | 75 | 100 |
| PART IV | Basic Tamil / Advanced Tamil / NME* | 2 | 2 | 25 | 75 | 100 |
| | BP4-ECAM- English for Commerce and Management | 4 | 4 | 50 | 50 | 100 |

*NME: Choose any one of the paper from other Department

SEMESTER II

| Course content | Name of subject | Ins hrs | Credits | CIA | Extern | 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 - Principles of Management. | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSA02 - Indian Economy | 6 | 5 | 25 | 75 | 100 |
| PART IV | Basic Tamil / Advanced Tamil / NME* | 2 | 2 | 25 | 75 | 100 |
| | Soft Skills | 2 | 3 | 50 | 50 | 100 |

*NME : Choose any one of the paper from other Department

SEMESTER III

| Course content | Name of subject | Ins hrs | Credits | CIA | External | Total |
|----------------|--|---------|--|-----|----------|-------|
| PART III | BGE-CSC05 - Corporate Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC06 - Business Laws | 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 | Examination will be held in Semester IV | | | |
| | Soft Skills | 2 | 3 | 50 | 50 | 100 |

SEMESTER IV

| Course content | Name of subject | Ins Hrs | Credits | CIA | External | Total |
|----------------|---|---------|---------|-----|----------|-------|
| PART III | BGE-CSC09 - Advanced Corporate Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC10 - Company Law | 5 | 4 | 25 | 75 | 100 |
| | BGE-CSC11 - Financial Services. | 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 Skills | 2 | 3 | 50 | 50 | 100 |

SEMESTER V

| Course content | Name of subject | Ins Hrs | Credits | CIA | External | Total |
|----------------|--|---------|---------|-----|----------|-------|
| PART III | BGE-CSC13 - Elements of Cost Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC14 - Practical Auditing | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC15- Logistics and Supply Chain Management | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC16 - Financial Management | 5 | 4 | 25 | 75 | 100 |
| | BGE-CSE1A - Income Tax Law & Practice – I (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 | External | Total |
|----------------|---|---------|---------|-----|----------|-------|
| PART III | BGE-CSC17 - Advanced Cost Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC18 - Management Accounting | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSC19 - Entrepreneurial Development | 6 | 4 | 25 | 75 | 100 |
| | BGE-CSE2A - Income Tax Law & Practice – II (OR) BGE-CSE2B - Visual Basic Practical | 6 | 5 | 25 | 75 | 100 |
| | BGE-CSE3A - Human Resource Management (OR) BGE-CSE3B - Portfolio Management | 6 | 5 | 40 | 60 | 100 |
| | BGE-CSE3A - Human Resource Management (OR) BGE-CSE3B - Portfolio Management | 6 | 5 | 25 | 75 | 100 |
| PART V | Extension Activities | | 1 | | | |

Note: All the above subjects on Core, Elective and Allied are common to other B.Com Courses.

UNIVERSITY OF MADRAS
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, New Delhi
2. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai
3. Shukla & Grewal, Advanced Accounting, S.Chand & Co. New Delhi
4. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi

WEB REFERENCE:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
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. Pragyathath, 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
www.managementstudyguide.com
www.businesscommunication.org
www.smallbusiness.chorn.com

UNIVERSITY OF MADRAS
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SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSA01

ALLIED-I: BUSINESS ECONOMICS
Common to BCom(CS)-II Sem., BCom(BM),BCom(MM),
BCom(CA) & BCom(ISM)

Inst.Hrs : 6
Credits : 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

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- **Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.**

UNIT-II

Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

UNIT-III

Consumer Behaviour : Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT-IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

UNIT-V

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods-

RECOMMENDED TEXTS

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment-Himalaya Publishing House -Mumbai–4.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L.Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi.
7. T. Aryamala – Business Economics- Vijay Nicole Imprints Private Ltd.,

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UG – NON-MAJOR ELECTIVE COURSE
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SYLLABUS WITH EFFECT FROM 2020-2021

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

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

www.accountingstudyguide.com

www.futureaccountant.com

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
2. www.aima.in
3. www.clep.collegeboard.org

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

BGE-CSA02

ALLIED-II: INDIAN ECONOMY
Common to BCom(BM), BCom(MM), B.Com(Co-op),
BCom(CA) & BCom(ISM)

Inst.Hrs : 6
Credits : 5

YEAR: I
SEMESTER: II

Objectives:

- To have the fundamental knowledge of Economic Developments.
- To teach the Economic problems and five year Plans.

Outcomes:

- After completion of the syllabus students well versed with the features of Indian economy and known the five year plan

UNIT I: Economic Growth and Economic Development- Transition on Indian Economy— Indian Economy from 1950 .- **Indicators of economic development- National Income- Basic Concepts and computation of national income.**

UNIT II: Major problems of Indian Economy- Human Development Index. Present Scenarios of population, unemployment, Poverty and inequality. Demographic trends in Population. Measures to control the population-Foreign trade

UNIT III: Agriculture: Contribution to economic development- Green Revolution- Organic farming- Food policy and Public distribution system.

UNIT IV: Industry- Role of industries in economic development-Large scale industries and small scale industries- New Economic Policy 1991- Industrial development before and after globalization in India.

UNIT V: Five year plans in India- Achievement and strategy and failures- Nidhi Aayog.

RECOMMENDED TEXTS

1. I.C. Dingra, Indian Economy
2. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy – Problem of Development of Planning - Wishwa Prakasan - New Age of International Ltd.
4. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai.
5. T Aryamala, Indian Economy – Vijay Nicole Imprints Private Ltd.,

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SYLLABUS WITH EFFECT FROM 2020-2021

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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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

www.accountingstudyguide.com

www.futureaccountant.com

www.education.svtuition.org

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BGE-CSC06

CORE-VI: BUSINESS LAWS

Common to BCom(CS)-Sem-V, BCom(BM),
BCom(MM) & BCom(CA)

Inst.Hrs : 5
Credits : 4

YEAR: II
SEMESTER: III

OBJECTIVES

- To highlight the Provisions of Law governing the General Contract and Special Contract.
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

OUTCOME:

- On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.

UNIT I:

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

UNIT II:

Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

UNIT III: Performance of Contract

Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

UNIT IV: Sale of Goods Act

Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

UNIT V: Contemporary Issues in Business Law

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

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RECOMMENDED TEXT:

1. Dr. Rajni Jagota – Business Laws – CENGAGE, New Delhi.

BOOK REFERENCE:

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.
4. Badre Alam, S. & Saravanel, P. Mercantile Law
5. Pillai, R.S.N. & Chand, S. Business Law, S Chand & Co, Delhi
6. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
7. Shukla, M.C. Business Law, S. Chand & Co.
8. Balachandran. V & Thothadri. S. Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEB RESOURCE:

1. www.cramerz.com
2. www.digitalbusinesslawgroup.com
3. <http://swcu.libguides.com/buslaw>

UNIVERSITY OF MADRAS
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SYLLABUS WITH EFFECT FROM 2020-2021

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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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
www.rbi.org
www.bankingombudsman.org

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SYLLABUS WITH EFFECT FROM 2020-2021

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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SYLLABUS WITH EFFECT FROM 2020-2021

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.

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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. 6th ed. Boston: Allyn and Bacon.
2. Sherfield, R. M. ; Montgomery, R.J. and Moody, P, G. (2010). Developing Soft Skills. 4thed. 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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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

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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)

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. 4th 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. 2nd edition. Indiana: Accelerated Development INC.

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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
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

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BGE-CSC10

CORE-X: COMPANY LAW

Common to BCom(MM)

Inst.Hrs : 5

Credits : 4

YEAR: II
SEMESTER: IV

OBJECTIVES

- To make the students aware on the recent amendments to companies Act.
- To enlighten the students on the provisions governing the company law.

OUTCOME:

- The students will gain knowledge on Company Law provisions and amendments.

UNIT I: Joint Stock Company

Meaning-Kinds of companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) Formation – Memorandum of Association- Contents- Restriction on “Other Objects”- Doctrine of Ultra Vires- Articles of Association-Contents- Prospectus-contents-Types(Statement in Lieu of Prospectus, Shelf Prospectus, Red Herring Prospectus)-Underwriting-Book Building Process-Green Shoe option- E-Flying – Dematerialisation.

UNIT II: Share Capital and Debentures

Meaning of Shares – Kinds of Shares- Voting rights – Issue of Shares at a Premium and Discount – Partly paid shares- Bonus Shares- Rights shares – Sweat Equity Shares. Debentures – Meaning–Types.

UNIT III- Managerial Personnel

Directors – Women Directors – Independent Directors- director Identification Number- Other Key Managerial Personnel- Related Party Transactions.

UNIT IV- Meetings and Resolutions

Meeting - Statutory Meeting – Annual general meeting – Extraordinary general Meeting - Notice of meeting- Quorum- Proxy- Board of Directors Meeting- committee- Types of Committee- Corporate Social Responsibility committee. Resolutions – Ordinary & Special - Resolution requiring special notice.

UNIT V- Winding up of company

Modes of winding up – winding up by the court – Voluntary winding up – Types – Members’ voluntary winding up – Creditors’ voluntary winding up. National company Law- Appellate Tribunal.

TEXT BOOKS

1. Reena Chadha ,Sumant Chadha – Company Law –Cengage, New Delhi

REFERENCE BOOKS

1. Business Laws – N.D. Kapoor, Sultan Chand and Sons
2. Business Laws – M.R. Sreenivasan, Margam Publications
3. Business Laws – M.V. Dhandapani, Sultan Chand and Sons
4. Company Law – Avtar Singh
5. Company Law N.D. Kapoor
6. M.C.Shukla and S.S. Gulshan – Principles of Company Law
7. S.M.Shah – Lectures on Company Law
8. S.Badri Alam and Saravanavel - Company Law- Himalaya Publications
9. P.P.S. Gogna – Text Book of Company Law – S.Chand

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B.Com. (GENERAL) DEGREE COURSE
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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
2. www.sebi.org
3. www.nse.org

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SYLLABUS WITH EFFECT FROM 2020-2021

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.

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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.

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U.G. DEGREE COURSE

Unit 6: Environmental Policies & Practices (8 lecturers)

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

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

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

Unit 8 : Field Work (6 lectures)

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

(Equal to 5 Lectures)

Suggested Readings:

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

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

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

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

BGE-CSC13

CORE-XIII: ELEMENTS OF COST ACCOUNTING

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

Inst.Hrs : 6

Credits : 4

YEAR: III

SEMESTER: V

OBJECTIVES:

To make the students to know the Process of Accounting for Cost Elements.

- To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

OUTCOME:

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

UNIT I: Introduction of Cost Accounting

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

UNIT – II: Cost sheet and methods of costing

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

UNIT III: Material Costing

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

UNIT IV: Labour Costing

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

UNIT V: Overheads Costing

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

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

RECOMMENDED TEXTS

1. Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE
2. Jain,S.P & Narang,K.L.,Cost Accounting, Kalyani Publishers
3. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

REFERENCE BOOKS:

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

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

WEB RESOURCE:

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

UNIVERSITY OF MADRAS
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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SYLLABUS WITH EFFECT FROM 2020-2021

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
2. www.mu.ac.in
3. www.learnthat.com

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

BGE-CSC15

CORE-XV: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Common to BCom(MM) & BCom(ISM)

Inst.Hrs : 6

Credits : Core 4 / Elective 5

YEAR: III

SEMESTER: V

Learning Objectives:

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

OUTCOME

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

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

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

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

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

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SYLLABUS WITH EFFECT FROM 2020-2021

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

Recommended Text

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

REFERENCE BOOKS:

1. Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac Millan India Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson Education India, 6th edition, 2016.
4. Krishnaveni Muthiah, ‘Logistics Management and Seaborne Trade’, Himalaya Publishing House, 2010.
5. Martin Christopher, ‘Logistics and Supply Chain Management’ Pearson Education, 2003.
6. Ronald H. Ballou, ‘Business Logistics and Supply Chain Management’ Pearson Education 2004.

E-RESOURCES:

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

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
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.

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

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

www.simplilearn.com

www.findtutorials.com

www.studyfinance.com

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

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.

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

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

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

PART – IV - VALUE EDUCATION

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

SYLLABUS

CREDITS: 2

III YEAR / V SEM

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

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

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

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

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

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

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U.G. DEGREE COURSE

Books for Reference :

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

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
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 Accounting and Control |

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
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
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

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

E-RESOURCES:

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

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

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BGE-CSE3A

ELECTIVE-III(A): HUMAN RESOURCE MANAGEMENT

Common to BCom(CA) as Core

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: VI

OBJECTIVES

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

OUTCOME:

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

UNIT I: Introduction

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

UNIT II: Training

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

UNIT III: Compensation & Labour Relation

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

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

UNIT IV: Human Resource Accounting & Audit

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

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

UNIT V: Corporate Ethics & Corporate Social Responsibility

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

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

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TEXT BOOK

1. Rao, VSP, Human Resource Management, Excel Books

REFERENCE BOOKS:

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

WEB RESOURCE:

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