



University of Madras

Chepauk, Chennai 600 005

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

Curriculum and Syllabus for

B.Com. (Accounting & Finance)

(With effect from the Academic Year 2023-24)

JUNE 2023

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

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B.COM ACCOUNTING AND FINANCE

PROGRAMME OBJECTIVE:

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

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

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

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDERGRADUATE PROGRAMME	
Programme :	B.COM ACCOUNTING & FINANCE
Programme Code:	
Duration :	3 Years (UG)
	<p>PO1 : Disciplinary knowledge : Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2 : Communication Skills : Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p>PO3 : Critical Thinking : Capability to apply analytic thought to the body of knowledge ; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4 : Problem Solving : Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO5 : Analytical Reasoning : Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6 : Research- related skill : A sense of inquiry and capability for asking</p>

relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.

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

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

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

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

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

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

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

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

PO15 : Life Long Learning : Ability to acquire knowledge and skills, including "learning how to learn" , that are necessary for participating in

	<p>learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes :</p>	<p>PSO1 – Placement : To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society : To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>

B.COM ACCOUNTING AND FINANCE

FIRST YEAR							
FIRST SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	---	Language I - Tamil and other Languages	3	6	25	75	100
Part II	100L1Z	English I	3	6	25	75	100
Part III	144C1A	Core Paper I – Financial Accounting I	5	5	25	75	100
	144C1B	Core Paper II - Principles of Management	5	5	25	75	100
	144E1A	Elective I - Business Communication	3	4	25	75	100
	144E1B	Elective I - Business Environment			25	75	100
	144E1C	Elective I - Business Economics			25	75	100
Part IV	144S1A	SEC I – MS Office for Commerce *	2	2	40	60	100
	100L1L	Basic Tamil-I (Other Language Students) *	2	2	25	75	100
	100L1M	Advanced Tamil-I (Other Language Students) *					
	144B1A	Foundation Course FC-Professional Ethics	2	2	40	60	100
TOTAL			23	30			

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

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

FIRST YEAR							
SECOND SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	---	Language II - Tamil and other Languages	3	6	25	75	100
Part II	100L2Z	English II	3	6	25	75	100
Part III	144C2A	Core Paper III – Financial Accounting II	5	5	25	75	100
	144C2B	Core Paper IV- Business Law	5	5	25	75	100
	144E2A	Elective II – Fundamentals of Investment	3	4	25	75	100
	144E2B	Elective II - Working Capital Management			25	75	100
	144E2C	Elective II –Indian Economic Development			25	75	100
Part IV	144S2A	SEC II - Accounting using Excel *	2	2	40	60	100
	100L2L	Basic Tamil-II (Other Language Students) *	2	2	25	75	100
	100L2M	Advanced Tamil-II (Other Language Students) *					
	144S2B	SEC III - Retail Management	2	2	25	75	100
TOTAL			23	30			

SECOND YEAR							
THIRD SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language III - Tamil and other Languages	3	6	25	75	100
Part II	200L3Z	English III	3	6	25	75	100
Part III	244C3A	Core Paper V - Corporate Accounting I	5	5	25	75	100
	244C3B	Core Paper VI –Company Law	5	5	25	75	100
	244E3A	Elective III – International Trade	3	4	25	75	100
	244E3B	Elective III – Business Mathematics & Statistics			25	75	100
	244E3C	Elective III – Financial Derivatives			25	75	100
Part IV	244S3A	SEC–4 – Basics of Entrepreneurship	1	1	25	75	100
	244S3B	SEC-5 – Website Designing	2	2	40	60	100
	----	Environmental Studies	1	1	25	75	100
TOTAL			23	30			

SECOND YEAR							
FOURTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language IV - Tamil and other Languages	3	6	25	75	100
Part II	200L4Z	English IV	3	6	25	75	100
Part III	244C4A	Core Paper VII –Corporate Accounting II	5	5	25	75	100
	244C4B	Core Paper VIII –Principles of Marketing	5	5	25	75	100
	244E4A	Elective IV– Financial Services	3	3	25	75	100
	244E4B	Elective IV–Investment Analysis & Portfolio Management			25	75	100
	244E4C	Elective IV- Operation Research			25	75	100
Part IV	244S4A	SEC– 6 – Cash Accounting and Operating Cycle	2	2	25	75	100
	244S4B	SEC-7 – Fin Tech	2	2	40	60	100
	244V4A	Environmental Studies (EVS)	1	1	25	75	100
TOTAL			24	30			

THIRD YEAR							
FIFTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part III	344C5A	Core Paper IX – Cost Accounting - I	4	5	25	75	100
	344C5B	Core Paper X - Banking Law and Practice	4	5	25	75	100
	344C5C	Core Paper XI – Income Tax Law and Practice I	4	5	25	75	100
	344C5D	Core Paper XII – Auditing and Corporate Governance	4	5	25	75	100
	344E5A 344E5B	Discipline Specific Elective 1/2 Financial Management Indirect Taxation	3	4	25	75	100
	344E5C 344E5D	Discipline Specific Elective 3/4 Human Resource Management Merchant Banking	3	4	25	75	100
Part IV	344V5A	Value Education	2	2	25	75	100
	344V5B	Summer Internship / Industrial Training	2	-	25	75	100
TOTAL			26	30			

THIRD YEAR							
SIXTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part III	344C6A	Core Paper XIII – Cost Accounting – II	4	6	25	75	100
	344C6B	Core Paper XIV-Management Accounting	4	6	25	75	100
Part IV	344C6C	Core Paper XV-Income Tax Law and Practice II	4	6	25	75	100
	344E6A	Discipline Specific Elective 5/6 Indian Accounting Standards	3	5	25	75	100
	344E6B	Computer Application in Business	3	5	40	60	100
	344E6C	Discipline Specific Elective 7/8 Financial Reporting	3	5	25	75	100
	344E6D	Basics of MS Excel	3	5	40	60	100
	344S6A	Professional Competency Skill enhancement Course SE – General Awareness for Competitive Examinations	2	2	25	75	100
Part V	344V6A	Extension Activity	1	-	25	75	100
TOTAL			21	30			
GRAND TOTAL			140	180			



ச. மதுரமணி • ச. கவுசனி • ச. கிரீடாசனி

**Dr. MGR-JANAKI COLLEGE
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An ISO 9001:2015 CERTIFIED INSTITUTION
Affiliated to the University of Madras



**DEPARTMENT OF COMMERCE
(ACCOUNTING & FINANCE)**

SHIFT - I

SYLLABUS

FROM 2023– 2024

I SEMESTER

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (முதல் பருவம்)

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

2023-24

பொதுத்தமிழ்-1
தமிழ் இலக்கிய வரலாறு -1
முதலாம் ஆண்டு - முதற் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L1AU	பொதுத்தமிழ் -1 தமிழ் இலக்கிய வரலாறு -1	Supportive	Y	-	-	-	3	6	25	75	100
Pre-Requisite		பன்னிரெண்டாம் வகுப்பில் தமிழை ஒரு பாடமாகப் பயின்றிருக்க வேண்டும்							SV 2023		
Learning Objectives											
<ul style="list-style-type: none"> முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல் தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல் தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல் 											
Expected Course Outcomes											
On the Successful completion of the Course, Students will be able to											
இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்										K4
CO 2	அற இலக்கியம் மற்றும் தமிழ் காப்பியங்களின்வழி வாழ்வியல் சிந்தனையைப் பெறுவர்										K5, K6
CO 3	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், பகுத்தறிவு இலக்கியங்களைக் கற்பதன் வழி நல்லிணக்கத்தையும் தெரிந்து பின்பற்றுவர்										K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்										K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.										K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
அலகு-1	தமிழ் இலக்கிய, இலக்கண வரலாறு அறிமுகம்.										
<p>1. இலக்கணம்;</p> <p>அ.தொல்காப்பியம், இறையனார் களவியல் உரை, நம்பியகப் பொருள், புறப்பொருள் வெண்பா மாலை, நன்னூல், தண்டியலங்காரம், யாப்பருங்கலக்காரிகை- நூல்கள்</p> <p>ஆ.மொழிப் பயிற்சி- ஒற்றுப்பிழை தவிர்த்தல்</p>											

- வல்லினம் மிகும் இடங்கள்
- வல்லினம் மிகா இடங்கள்
- ஈரொற்று வரும் இடங்கள்
- ஒரு, ஓர் வரும் இடங்கள்
- அது, அஃது வரும் இடங்கள்
- தான், தாம் வரும் இடங்கள்

பயிற்சி : வல்லினம் மிகும் இடங்கள், மிகா இடங்கள் தவறாக வரும்வகையில் ஒரு பத்தி கொடுத்து ஒற்றுப் பிழை திருத்தி எழுதச் செய்தல்.

2. சங்க இலக்கியம் - எட்டுத்தொகை, பத்துப்பாட்டு

3. அற இலக்கியம்-பதினெண்கீழ்கணக்கு நூல்கள்

4. காப்பிய இலக்கியம் - ஐம்பெருங் காப்பியங்கள், ஐஞ்சிறு காப்பியங்கள், சமயக் காப்பியங்கள்

5. பக்தி இலக்கியமும் (பன்னிரு திருமுறைகள், நாலாயிர திவ்வியப் பிரபந்தம் -- பகுத்தறிவு

இலக்கியமும் (சித்தர் இலக்கியங்கள், புலவர் குழந்தையின் இராவண காவியம்)

அலகு-2

சங்க இலக்கியம்

எட்டுத்தொகை ;எ

1. நற்றிணை-முதல் பாடல் -நின்ற சொல்லர்

2. குறுந்தொகை 3 ஆம் பாடல் -நிலத்தினும் பெரிதே

3. ஐங்குறுநூறு -நெல் பல பொலிக! பொன் பெரிது சிறக்க!' (முதல் பாடல்)-வேட்கைப் பத்து

4. கலித்தொகை- 51 - சுடர்த்தொடிக் கேளாய் -குறிஞ்சிக் கலி

5. புறநானூறு -189 தெண்கடல் வளாகம் பொதுமையின்றி, நாடா கொன்றோ -187

பத்துப்பாட்டு;

1. முல்லைப்பாட்டு (முழுவதும்)

அலகு-3

அற இலக்கியம்

1.திருக்குறள் -அறன் வலியறுத்தல் அதிகாரம்

2.நாலடியார்-பாடல்: 131 (குஞ்சியழகும்)

3.நான்மணிக்கடிகை-நிலத்துக்கு அணியென்ப

4.பழமொழி நானூறு- தம் நடை நோக்கார்

5.இனியவை நாற்பது- 37. இளமையை மூப்பு என்று

அலகு-4

காப்பிய இலக்கியம்

1. சிலப்பதிகாரம் - வழக்குரைகாதை

2. மணிமேகலை- பாத்திரம் பெற்ற காதை

3. பெரியபுராணம் - பூசலார் நாயனார்புராணம்

4. கம்பராமாயணம்- சூகப் படலம்
5. சீறாப்புராணம் – மானுக்குப் பிணை நின்ற படலம்
6. இயேசு காவியம் -ஊதாரிப்பிள்ளை

அலகு-5 பக்தி இலக்கியமும், பகுத்தறிவு இலக்கியமும்

பக்தி இலக்கியம்;

1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லேம் எனத் தொடங்கும் பாடல் மட்டும்
2. மாணிக்கவாசகர் திருவாசகம் - நமச்சிவாய வாஅழக நாதன்தாள் வாழ்க முதல் சிரம்குவிவார் ஓங்குவிக்கும் சீரோன் கழல் வெல்க வரை
3. பொய்கையாழ்வார்-வையந் தகளியா வார்கடலே
4. பூதத்தாழ்வார்-அன்பே தகளியா
5. பேயாழ்வார்-திருக்கண்டேன் பொன்மேனி கண்டேன்
6. ஆண்டாள் – திருப்பாவை மார்கழித் திங்கள் (முதல் பாடல்)

பகுத்தறிவு இலக்கியம்;

- திருமூலர் – திருமந்திரம் (270,271, 274, 275 285)
- பட்டினத்தார் -திருவிடை மருதூர் (காடே திரிந்து – எனத் தொடங்கும் பாடல் பா.எண் ;.279, 280)
- கடுவெளி சித்தர் - பாபஞ்செய் யாதிரு மனமே (பாடல் முழுவதும்)
- இராவண காவியம் – தாய்மொழிப் படலம் - 18. ஏடுகை யில்லா ரில்லை முதல் - 22. செந்தமிழ் வளர்த்தார். வரை

Text books

- .

Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு – ஈ குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennaiibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

100L1D

FOUNDATION COURSE: PART-I HINDI PAPER-I

Inst.Hrs. : 6

Credits : 3

Year : I

Semester : I

Programme:	U.G. – FOUNDATION COURSE – PART-I HINDI
Programme Code:	BFC-LH22
Programme Outcomes:	<ol style="list-style-type: none">1. Identify the literary trends, prose forms and nature of functional Hindi and its applications2. Understand the roll of literature and importance of Functional Hindi3. Obtain the practical knowledge of critical study of Literature, thinking, writing and expressional skills.4. Obtain official noting, drafting and Business and personal, semi official letter writing methods and techniques5. Employ the evaluating, summerising and differentiate contextual meanings.
Programme Specific Outcomes:	<ol style="list-style-type: none">1. Basic knowledge for higher studies2. Obtain Basic professional skills i.e. business and official Correspondence and applications3. Language application and writing skills4. Basic idea of evaluation critical and analytical study of literature.5. Develops ideas of creative thinking and writing

Course Objectives	1. Identify the theme and aims of prose lessons and functional Hindi	K1
	2. Understand and summarise the theme	K2
	3. Explain the ideology of literary works and writers	K3
	4. Interpret the contextual meaning and differentiation	K4
	5. Evaluate on the basis of elements, features and trends of prose	K5
	6. Conceive the knowledge of literary themes and practice of functional Hindi	K6

Title of the Course:	PAPER – I - PROSE, FUNCTIONAL HINDI & LETTER WRITING
Pre-requisites, if any:	Basic Knowledge of Hindi Prose forms and prose writers

UNITS

I	<ol style="list-style-type: none">1. Sabhyata ka Rahasya2. Personal Applications3. Leave Letters4. Introduction to office procedures5. Official letter6. Demi Official Letter
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UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

II	<ol style="list-style-type: none">1. Mitrata2. Letter to the Editor3. Opening an A/C4. Demi Official Letter5. Office Order6. Administrative Terminology English to Hindi (30 Words)
III	<ol style="list-style-type: none">1. Yuvavon Se2. Application for Withdrawal3. Circular4. Memo5. Enquiry6. Administrative Terminology Hindi to English (30 Words)
IV	<ol style="list-style-type: none">1. Paramanu Oorja evam Khadya Padarth Sanrakshan2. Transfer of an A/C3. Missing of Pass Book / Cheque Leaf4. Official Memo5. Resolution and Notice6. Administrative Terminology English to Hindi (30 Words)
V	<ol style="list-style-type: none">1. Yougyata aur Vyavasay ka Chunav2. Complaints3. Ordering for Books4. Notification5. Official Noting Hindi to English (25 Phrases)6. Official Noting English to Hindi (25 Phrases)
Course Outcomes	<ol style="list-style-type: none">1. Explains the nature, features, elements of prose forms and Functional Hindi2. Understand the theme, aim of lessons and obtain application skills.3. Evaluate the thought, ideology, expressional and artistic skills of writers.4. Obtain skills of critical analysis of Literary forms and drafting skills of personal letters, business letters, noting and drafting skills5. Learn to Employ the obtained skills in enriching the bright future.
Reading List (Print and Online)	<ol style="list-style-type: none">1. Sarkari karyalayon mein Hindi ka Prayog, Written by Gopinath Srivatav, Lokbharati Prakashan, 15,A, Gandhi Mrag, Allabad – 12. Hi.wikipedia.org/wiki.आधुनिक_हिन्दी_गद्य_का_इतिहास3. https://www.infosrf.com/blog-single.php?MnBv=494
Recommended Texts	<ul style="list-style-type: none">• HINDI GADHYA MALA Ed. by Dr. Syed Rahamathulla, Poornima Prakashan 4/7-B, Begum III Street, Royapettah, Chennai – 14.• Karyalayeen Tippaniya :Kendriya Hindi Sansthan, Agra• Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7, Begum III Street, Royapettah, Chennai – 14

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	POS1	POS 2	POS 3	POS 4	POS 5
CO 1	S	S	M	S	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH

SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated - SEMESTER – I

Foundation Course in French: Prescribed Text and Grammar-I

Course Outcomes	<ol style="list-style-type: none"> 1. Introduce oneself and talk about one's likes and dislikes 2. Invite someone, to accept or deny an invitation 3. Making purchases at the market 4. Recall and remember the usage of grammatical tenses in constructing sentences in a dialogue. 5. Apply the learnt grammar rules in practice exercises to improve their understanding 		
Course	Foundation Course in French	Course Code	100L1C
Title of the Course:	Prescribed Text and Grammar-I		
Credits:	3		
Pre-requisites, if any:	---		
Course Objectives	Identify the basic French sentence structure		K1
	Define and describe the various grammatical tenses and use them to communicate in French		K2
	Examine the various documents presented and discuss and reply to the questions asked on it		K2 and K3
	Analyze and interpret expressions used to convey the cause, the effect, the purpose, and the opposition in French		K4
	Evaluate the grammatical nature present in passages		K5
Units			
I	Unité 1: Salut ! Unité 2: Enchanté!		
II	Unité 3: J'adore !		
III	Unité 4: Tu veux bien ?		
IV	Unité 5: On se voit quand ?		
V	Unité 6: Bonne idée !		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 1-6 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	S	M
CO3	M	S	S	M	M	M	L	S	M	M	M	S	M
CO4	S	M	M	L	S	M	L	S	S	S	M	S	M
CO5	S	M	M	L	M	M	L	S	S	S	S	S	M

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS
FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER I

Title of the Paper : Prescribed Text and Grammar-I

Prescribed textbook : Régine Mérieux & Yves Loiseau, Units 1-6 of *Latitudes 1* (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters are to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
SYLLABUS WITH EFFECT FROM 2022-2023

Programme:	I & II UG – Second Language - SANSKRIT
Programme Code:	BFC-LS22
Duration:	2 years
Programme Outcomes:	<p>After successful completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Create simple sentences using different grammatical tenses 2. Sensitize the students to the functioning of the language 3. Know the historical and cultural perspective of literary trends and movements in Sanskrit and in its literature 4. Define the origin of Sanskrit Literature 5. Demonstrate different teaching methodologies 6. Translate simple passages 7. Consolidate their communication skills in both spoken and written Sanskrit.
Programme Specific Outcomes:	<ol style="list-style-type: none"> 1. Understand and appreciate the aesthetical, social, political, cultural, etc., values expressed in various prescribed texts 2. Apply different grammatical rules to their reading and writing assignments 3. Identify the base words of nouns and different tenses 4. Read, understand, write and speak in simple Sanskrit 5. Translate simple sentences related to the themes given

List of Courses:

Semester	Course Code	Title of the Course	Core/Elective/ Soft Skill	Credits
I	BFC-LS001	Paper I – Poetry, Grammar and History of Sanskrit Literature	C	3
II	BFC-LS002	Paper II – Prose, Grammar and History of Sanskrit Literature	C	3
III	BFC-LS003	Paper III – Drama, Grammar and History of Sanskrit Literature	C	3
IV	BFC-LS004	Paper IV – Alankara, Didactic & Modern literatures and Translation	C	3

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
SYLLABUS WITH EFFECT FROM 2022-2023

BFC-LS001

FOUNDATION COURSE: PART-I SANSKRIT PAPER-I

Inst.Hrs. : 6
 Credits : 3

Year : I
 Semester : I

Paper I – Poetry, Grammar and History of Sanskrit Literature

Course Outcomes	1. Remember the usage of grammatical tenses in constructing sentences in dialogue. 2. Apply the rules of usage in practice exercises and identify errors 3. Explain the nuances in the usage of various grammatical tenses and aspects 4. Demonstrate knowledge of various expressions of opinion, emotions, cause, effect, purpose, and hypothesis in French 5. Communicate in French and summarize the given text	
Course Objectives	Understand the basic Sanskrit sentence structure	K1
	To provide the glimpses of the rich Sanskrit literary tradition through reading the literary composition	K2
	Explain the language of this Mahakavya which is highly elaborate and polished with continual play upon words and variety of metres	K3
	Analyse and interpret expressions of cause, effect, purpose, and opposition in Sanskrit	K4
	Evaluate grammatical nature of verses	K5
Units		
I	Introduction to Sanskrit (Alphabets, Two letter words and three letter words) Grammar: <i>akārāntaḥ puṁliṅgaḥ śabda-s</i> - 1. बाल (<i>Bāl a</i>) and 2. देव (<i>Deva</i>) <i>ākārāntaḥ strīliṅgaḥ śabda-s</i> - 1. बाला (<i>Bāl ā</i>) and 2. लता (<i>Lat ā</i>) <i>akārāntaḥ napuṁsakaliṅgaḥ śabda-s</i> - 1. फल (<i>Phal a</i>) and 2. वन (<i>Vana</i>)	
II	Introduction to <i>Rāmāyana</i> , <i>Kālidāsa</i> and his poetic works Text: <i>Raghuvamśa</i> (Canto I) Verses 1-15	
III	Introduction to the works of <i>Bhāravi</i> - Text: <i>Raghuvamśa</i> (canto I) Verses 16-30	
IV	Introduction to the works of <i>Śrī Harṣha</i> - Text: <i>Raghuvamśa</i> (Canto I) Verses 31-45	
V	Grammar: Conjugations - <i>Laṭ lakāra-s</i> – (Present tense) (i) गच्छति (<i>Gacchat i</i>) (ii) तिष्ठति (<i>Ti ṣṭhat i</i>) (iii) पठति	

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
SYLLABUS WITH EFFECT FROM 2022-2023

	<p>(<i>Paṭ hat i</i>) (i v) नृत्यति (<i>Ṇṭ yati</i>) (v) कुप्यति (<i>Kupyati</i>) (vi) कथयति (<i>Kat hayati</i>) (vi i) गणयति (<i>Ḡanayati</i>) (vi i i) अस्ति (<i>Asti</i>) (i x) करोति (<i>Karoti</i>) (x) शृणोति (<i>Śṛṇoti</i>) Indeclinables (Avyayaani) - अपि (<i>api</i>), कदा (<i>kadā</i>), च (<i>ca</i>), अद्य (<i>adya</i>), विना (<i>vi nā</i>), सह (<i>saha</i>), तत्र (<i>tatra</i>), किम् (<i>ki m</i>), यदि (<i>yadi</i>) - तर्हि (<i>tarhi</i>), यथा (<i>yat hā</i>) - तथा (<i>tat hā</i>) Prefixes (<i>Upasargas</i>) - आङ् (<i>āṅ</i>), वि (<i>vi</i>), परि (<i>pari</i>), अनु (<i>anu</i>), अधि (<i>adhi</i>), उत् (<i>ut</i>), प्रति (<i>prati</i>), उप (<i>upa</i>), प्र (<i>pra</i>) निर् (<i>ni r</i>)</p>
Book recommended for Reference	<p><i>Kalāśālā-Saṁskṛta-Sukhabodhinī - I</i> To be Published by: University of Madras, Chennai - 5</p>

Mapping with Programme Outcomes:

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	M	S	S
CO 2	S	S	S	S	S
CO 3	S	S	M	M	S
CO 4	S	S	M	S	S
CO 5	S	S	S	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

U.G. AND FIVE YEAR INTEGRATED PG DEGREE PROGRAMS

FOUNDATION COURSE: PART I – ARABIC

(EXISTING SYLLABUS (22-23) FOLLOWED FROM THE ACADEMIC YEAR 2023-2024)

Programme:	U.G. AND FIVE YEAR INTEGRATED P.G. DEGREE PROGRAMS FOUNDATION COURSE: PART I – ARABIC
Programme Code:	BFC-LA23
Duration:	4 Semesters
On successful completion of this program, the graduates are expected to achieve the following:	
Programme Outcomes:	<ol style="list-style-type: none">1. Acquire the knowledge of the structure of Arabic words2. Acquaint with the knowledge of basic Arabic grammar3. Become familiar with the knowledge of phonetic system of Arabic language4. Able to communicate in Arabic5. Have the knowledge of moral values in the light of Quran and Hadith
Programme Specific Outcomes:	<ol style="list-style-type: none">1. Understand the sounds and phrasing of Arabic language.2. Learn the basic Arabic grammar3. Develop communication skills in Arabic4. Acquire new vocabulary in Arabic5. Learn the moral values of the Holy Quran and Sunnah

List of Courses:

Semester	Course Code	Title of the Course	Foundation Course	Credits
I	100L1H	Paper I : Prose	FC	3
II	100L2H	Paper II : Grammar	FC	3
III	200L3H	Paper III : Communication Skill in Arabic	FC	3
IV	200L4H	Paper IV : Quran and Hadith	FC	3

Course I	Course Code	Title of the Course	Credits
FC	100L1H	Paper I : Prose	3
Course Outcomes	<ol style="list-style-type: none"> 1. Understand the correct pronunciation of Arabic letters 2. Understand the structure-based composition. 3. Acquire new vocabulary in Arabic 4. Read the Arabic sentences without diacritical marks 5. Able to write the simple sentences in Arabic without errors. 		
Pre-requisites, if any:	Nil		
Course Objectives	<ol style="list-style-type: none"> 1. Understand basic Arabic grammar. 2. Understand the structure of Arabic language. 3. Employ sentence making. 4. Enhance vocabulary. 5. Improve reading and writing skills. 		
Units			
I	(دروس اللغة العربية لغير الناطقين بها، الجزء الأول، الدكتور ف. عبد الرحيم) من الدرس الأول إلى الدرس الرابع		
II	من الدرس الخامس إلى الدرس الثامن		
III	من الدرس التاسع إلى الدرس الثالث عشر		
IV	من الدرس الرابع عشر إلى الدرس الثامن عشر		
V	من الدرس التاسع عشر إلى الدرس الثالث والعشرين		

Prescribed Text Book	دروس اللغة العربية لغير الناطقين بها، الجزء الأول، الدكتور ف. عبد الرحيم Duroos Al-Lugha Al-Arabiyya – Part I, By Dr. V. Abdur Rahim
Reading List (Print and online)	معجم الكلمات الواردة في دروس اللغة العربية لغير الناطقين بها مفتاح دروس اللغة العربية لغير الناطقين بها القراءة الراشدة - الشيخ أبو الحسن علي الحسيني الندوي القراءة المفيدة - الدكتور محمد يوسف كوكن العمري منهاج العربية - السيد النبي حيدرآبادي www.alnahw.com

Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

Methods of assessment:

Recall (K1) - Simple definitions, MCQ, Recall steps, Concept definitions

Understand/ Comprehend (K2) - MCQ, True/False, Short essays, Concept explanations, Short summary or overview

Application (K3) - Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain

Analyse (K4) - Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge

Evaluate (K5) - Longer essay/ Evaluation essay, Critique or justify with pros and cons

Create (K6) - Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations

Mapping with Programme Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5
CO	3	3	3	2	1

3-Strong

2-Medium

1-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER I PAPER II –GENERAL ENGLISH

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

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	Readers Theatre 3.3 The Magic Brocade – A Tale of China 3.4 Stories on Stage – Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	
IV	Part of Speech 4.1 Articles 4.2 Noun 4.3 Pronoun 4.4 Verb 4.5 Adverb 4.6 Adjective 4.7 Preposition	15
V	Paragraph and Essay Writing 5.1 Descriptive 5.2 Expository 5.3 Persuasive 5.4 Narrative Reading Comprehension	15

Course Outcomes

Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8

	Text books (Latest Editions)
1.	Malala Yousafzai. I am Malala, Little, Brown and Company, 2013.
2.	M.K. Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.
6.	J.C. Nesfield. English Grammar Composition and Usage, Macmillan, 2019.

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Web Resources	
1	Malala Yousafzai. I am Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K Gandhi. An Autobiography or The Story of My Experiments with Truth(Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard.Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	J C Nesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

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FIRST YEAR – SEMESTER – I

CORE-I: FINANCIAL ACCOUNTING - I

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

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

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

Textbooks

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

Reference Books

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

NOTE: Latest Edition of Textbooks May be Used

Web Resources

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

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

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

3 – Strong, 2- Medium, 1- Low

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 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE-II: PRINCIPLES OF MANAGEMENT

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C1B	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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 SYLLABUS WITH EFFECT FROM 2023-2024

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144E1A	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile								12
TOTAL								60	

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

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

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

3 – Strong, 2- Medium, 1- Low

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 SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I
ELECTIVE– I: BUSINESS ENVIRONMENT
 (Common to BCom-Gen., BM & MM)

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS ECONOMICS
 (Common to BCom-Gen., BM & MM)

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

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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

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

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S1A			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	Introduction to MS Word & Commonly used features Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size (Letter / A4) - Orientation (Landscape / Portrait) - Margin (Top, Left, Bottom, Right) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down) - Selection - Using Shift + Navigation Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters (Space / TAB / Enter) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text								6
II	Insert Tab & Mail Merge Insert Tab - Picture (Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop) - Water Mark - Shapes (Group, Ungroup, Bring to Front, Send to Back, Format shape) – Hyperlink – Bookmark - Text Box - Word Art Tables - Rows , Columns, Cell - Merge Cell - Split Cell TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count Working with Mail Merge								6
III	Introduction to MS Powerpoint Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides Slideshow - F5 / Shift F5 New Slide - Ctrl + M Animation Effects - Apply in objects within the Slide Transition Effect - Apply between slides Rehearse Timing - Set timing to each slide Loop until ESC - After reaching LAST slide, display again from 1st slide. SaveAs - PPSx - PowerPoint Show SlideShow - Use Pen / Highlighter Paste the Chart from Excel - Data linked to Excel source Insert Chart within PowerPoint - Data linked internally								6

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SYLLABUS WITH EFFECT FROM 2023-2024

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

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SYLLABUS WITH EFFECT FROM 2023-2024

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

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

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

2023-24

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

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

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

Apps

- www.kaniyantamil.com/best-mobile-apps-tamil-learning/
- Tamil 101 - Learn to Write
- <https://payil.app/tva/ta/>
- <https://tamil-101.en.aptoide.com/app>
- Ling - Learn Tamil Language
- Tamil by Nemo
- Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (முதல் பருவம்)

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

2023-24

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

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

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

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

FIRST YEAR – SEMESTER – I
FOUNDATION COURSE – PROFESSIONAL ETHICS

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

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



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**Dr. MGR-JANAKI COLLEGE
OF ARTS & SCIENCE FOR WOMEN**

SATHYABAMA MGR MALIGAI
11 & 13, Durgabai Deshmukh Road, RA Puram, Chennai - 28

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Affiliated to the University of Madras



**DEPARTMENT OF COMMERCE
(ACCOUNTING & FINANCE)**

SHIFT - I

SYLLABUS

FROM 2023– 2024

II SEMESTER

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

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

2023-24

பொதுத்தமிழ்- 2

தமிழ் இலக்கிய வரலாறு -2

முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100
Pre-Requisite		பன்னிரண்டாம் வகுப்பில் தமிழை ஒரு பாடமாகப் பயின்றிருக்க வேண்டும்							SV 2023		
Learning Objectives											
<ul style="list-style-type: none"> முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல் தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல் தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல் 											
Expected Course Outcomes											
On the Successful completion of the Course, Students will be able to											
இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்										K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்										K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்										K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்										K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.										K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
அலகு-1	தமிழ் இலக்கிய வரலாறு அறிமுகம்.										
<ol style="list-style-type: none"> சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி. தனிப்பாடல் அறிமுகம் இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ். 											

அலகு-2	சிற்றிலக்கியக்கமும்,தனிப்பாடலும்
<p>சிற்றிலக்கியம்;</p> <ul style="list-style-type: none"> • கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை • திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து • முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத் • அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்) • திருவரங்கக் கலம்பகம் - மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசுவந்த தூத செல்லரித்த ஓலை செல்லுமோ • தமிழ்விடு தூது முதல் பத்து கண்ணிகள் <p>தனிப்பாடல்;</p> <ul style="list-style-type: none"> • வான்குருவி யின்கூடு -ஒளவையார் • ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண் டே - காளமேகப் புலவர் • இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர் • நாராய் நாராய் -சத்தி முத்தப் புலவர் 	
அலகு-3	இக்கால இலக்கியம்- 1
<ol style="list-style-type: none"> 1. பாரதியார் பாரத சமுதாயம் வாழ்கவே 2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா 3. நாமக்கல் கவிஞர்-கத்தியின்றி 4. தமிழ் ஒளி - மீன்கள் (அந்தி நிலா பார்க்க வா) 5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ) <p>சிறுகதைகள்;_</p> <ol style="list-style-type: none"> 1. புதுமைப்பித்தன் - கடிதம் 2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு) 3. ஆர். சூடாமணி - அந்நியர்கள் <p>உரைநடை ;</p> <ol style="list-style-type: none"> 1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள் 	
அலகு-4	இக்கால இலக்கியம்- 2
<ol style="list-style-type: none"> 1. தந்தை பெரியார் - திருக்குறள்(மாநாட்டு) உரை 2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை 3. கலைஞர் மு. கருணாநிதி - தொல்காப்பிய பூங்கா -எழுத்து -முதல் நூற்பா கட்டுரை <p>நாடகம் / திரைத்தமிழ் :</p> <ol style="list-style-type: none"> 1. வேலைக்காரி -திரைப்படம் 	

2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5

மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

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Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - டீர் குமார்

- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு-பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennaiilibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

100L2D

FOUNDATION COURSE: PART-I HINDI PAPER-II

Inst.Hrs. : 6

Credits : 3

Year : I

Semester : II

Paper – II- ONE ACT PLAY, SHORT STORY & TRANSLATION		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none">1. Identify the features, elements of literary forms i.e. Drama, one act play, Novel and Short Stories, techniques of Translation2. Understand the Ideology, message and aims of the literary works and writers3. Obtain the knowledge of method of critical study of Literary works.4. Obtain the skills of summarise, interpretation of contexts, and practice of translation5. Employ the knowledge of translation and language and professional skills.	
Programme Specific Outcomes:	<ol style="list-style-type: none">1. Basic knowledge for higher studies2. Basic Knowledge of Hindi literature and its trends3. Language skills spoken and writing skills4. Basic idea of critical and analytical study of literature.5. Obtains knowledge of Translation of different subjects	
Course Objectives	1. Identifies the writers, theme and aims of literary works	K1
	2. Understand and summarise the theme of one act plays and short stories and their techniques	K2
	3. Explains the methods and techniques of Translation of different fields	K2
	4. Evaluate the theme and artistic skills of One Act Plays and short stories and writers	K5
	5. Conceive the basic knowledge of literary themes and translation	K6
Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation	
UNITS		
I	<ol style="list-style-type: none">1. Aurazeb ki Aakhiri Raat2. Mukthidhan3. Practice of Annotation Writing4. Practice of Summary and Literary evaluation Writing	
II	<ol style="list-style-type: none">1. Laksmi ka Swagat2. Mithayeewala3. Practice of Summary and Literary evaluation Writing4. Translation Practice. (English to Hindi)	

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

III	<ol style="list-style-type: none"> 1. Basant Ritu ka Natak 2. Seb Aur Dev 3. Practice of Summary and Literary evaluation Writing 4. Introduction to Translation Practice
IV	<ol style="list-style-type: none"> 1. Bahut Bada Sawal 2. Vivah ki Teen Kathayen 3. Practice of Summary and Literary evaluation Writing 4. Translation Practice. (English to Hindi)
V	<ol style="list-style-type: none"> 1. Translation Practice. (English to Hindi)

Course Outcomes	<ol style="list-style-type: none"> 1. Identifies the nature, features, elements of One Act Plays and Short Stories and skills of Translation 2. Understand the theme, aim of lessons and obtain skills of Evaluation. 3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings 4. Obtain skills of summarizing, evaluating and critical study 5. Employ the techniques and skills of Literature and Translation.
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Reading List (Print and Online)	<ol style="list-style-type: none"> 1. https://hindisarang.com/hindi-ekaanki-ekaankikar/ 2. https://hi.wikipedia.org/wiki/हिन्दी_कहानी
Recommended Texts	<ol style="list-style-type: none"> 1. ONE ACT PLAY (Detailed Study): AATH EKANKI Edited By: Devendra Raj Ankur, Mahesh Aanand Vani prakashan, 4695, 21-A Dariyagunj, New Delhi – 110 002 2. SHORT STORIES (Non-Detailed Study): SWARNA MANJARI Edited by: Dr. Chitti. Annapurna, Rajeswari Publications, 21/3, Mothilal Street, (Opp.Ranganathan St.), T.Nagar, Chennai–600017. 3. Prayojan Moolak Hindi : Dr. Syed Rahamathulla, Poornima Prakashan, 4/7 B Begum III Street, Royapettah, Chennai – 14. 4. Anuvad Abhyas Part III : Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai-17.

Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	S	S
CO 2	S	S	S	S	L
CO 3	M	S	S	S	L
CO 4	M	S	S	S	L
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH

SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – II

Foundation Course in French : Prescribed Text and Grammar-II

Course Outcomes	<ol style="list-style-type: none"> To ask for and give directions. To give orders or commands using <i>Impératif</i> To narrate events from the past using <i>Passé Composé</i> Cite the ordinal numbers in French Indicate the position of something using prepositions of place 		
Course	Foundation Course in French	Course Code	100L2C
Title of the Course:	Prescribed Text and Grammar-II		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Revise and recall the French sentence structure	K1	
	Enumerate the various grammatical tenses and use them to communicate better in French	K2	
	Summarize and develop ideas from the documents after discussing it in detail	K2 and K3	
	Write and understand dialogues based on the themes done in class	K4	
	Evaluate and comprehend text passages	K5	
Units			
I	Unité 7: C'est où?		
II	Unité 8: N'oubliez pas !		
III	Unité 9: Belle vue sur la mer !		
IV	Unité 10: Quel beau voyage !		
V	Unité 11: Oh ! joli ! Unité 12: Et après ?		
Prescribed Text	Régine Mérieux & Yves Loiseau, Units 7-12 of <i>Latitudes 1</i> (A1 /A2), méthode de français, Didier, 2017 (Indian Edition)		

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	M	M	L	S	S	S	M	M	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	S	M	M	S	S	S	M	S	S
CO4	S	S	M	L	S	M	L	S	S	S	S	S	S
CO5	S	S	S	L	M	M	L	S	S	S	M	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

SEMESTER II

Title of the Paper : Prescribed Text and Grammar-II

Prescribed textbook: Régine Mérieux & Yves Loiseau, Units 7-12 of *Latitudes 1* (Indian Edition), Paris, Didier, 2017.

Questions not to be asked from the Autoévaluation and Préparation au DELF

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked on cultural / civilisational aspects found in the prescribed textbook

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 dialogue writing, 1 letter /email writing, 1 composition, 1 comprehension, 1 translation)

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
SYLLABUS WITH EFFECT FROM 2022-2023

BFC-LS002

FOUNDATION COURSE: PART-I SANSKRIT PAPER-II

Inst.Hrs. : 6
 Credits : 3

Year : I
 Semester : II

Paper II – Prose, Grammar and History of Sanskrit Literature

Course Outcomes	1. Understand and apply grammatical concepts in drafting sentences and paragraphs 2. Apply the rules and regulations in handling usage of Lrt lakara and Asmad Sabdah, practice exercises and identify errors 3. Form an idea of the aesthetic expressions that make Sanskrit composition get the position of pride in world literature 4. Demonstrate knowledge of various expressions of opinion, emotions, cause, effect, purpose, and hypothesis in Sanskrit 5. Appreciate the art of employment of Alankaras in a prose form of poetry	
Course Objectives	Provide acquaintance with prose literature in Sanskrit through a study of one of the best texts of prose, which would pave the way for gaining sufficient grounding in the language	K1
	Enumerate various grammatical tenses and use them to communicate in Sanskrit language	K2
	Summarize the stories of Panchatantra and discuss in	K3
	Analyze and interpret expressions of cause, effect, purpose, and opposition in Sanskrit	K4
	Evaluate and comprehend text passages	K5
Units		
I	Introduction to Prose literature in Sanskrit Grammar: <i>ikārāntaḥ puṁliṅgaḥ śabdāḥ</i> - 1. कवि (<i>Kavi</i>) and 2. रवि (<i>Ravi</i>) <i>ikārāntaḥ strīliṅgaḥ śabdāḥ</i> - 1. मति (<i>Mati</i>) <i>ikārāntaḥ strīliṅgaḥ śabdāḥ</i> - 1. नदी (<i>Nadi</i>) <i>ikārāntaḥ napuṁsakaliṅgaḥ śabdāḥ</i> 1. वारि (<i>Vari</i>)	
II	Introduction to <i>Māhābhārata</i> , the author of बालरामायणम् (<i>Bālarāmāyaṇam</i>) and his works Text: <i>Bālakāṇḍam</i> of <i>Bālarāmāyaṇam</i>	
III	Introduction to the works of <i>Baṇa</i> (<i>Kādambarī</i> and <i>Harṣacaritam</i>), <i>Daṇḍin</i> (<i>Daśakumāracaritam</i> and <i>Avantisundarīkathā</i>) and <i>Subandhu</i> (<i>Vāsavadattā</i>)	
IV	Introduction to Historical <i>Kāvyas</i> in Sanskrit - The works of <i>Kalhaṇaḥ</i> , <i>Bilhaṇaḥ</i> , <i>Bāṇaḥ</i> and <i>Pravarasenaḥ</i>	

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
SYLLABUS WITH EFFECT FROM 2022-2023

V	<p>Grammar: Conjugations - <i>Lañ lakārah</i> (Past tense) (i) अगच्छत् (<i>Agacchat</i>) (ii) अतिष्ठत् (<i>Atiṣṭhat</i>) (iii) अपठत् (<i>Apaṭhat</i>) (iv) अनृत्यत् (<i>Anṛtyat</i>) (v) अकुप्यत् (<i>Akupyat</i>) (vi) अकथयत् (<i>Akat hayat</i>) (vii) अगणयत् (<i>Aganayat</i>) (viii) आसीत् (<i>Asit</i>) (ix) अकरोत् (<i>Akarot</i>) (x) अशृणोत् (<i>Aśṛnot</i>)</p> <p>Indecl i nabl es: (a) तुमुन् (<i>Tumun</i>) suffix ended words (Infinitive forms) (i) गन्तुम् (<i>Gantum</i>) (ii) स्थातुम् (<i>Stahātum</i>) (iii) पठितुम् (<i>Paṭhitum</i>) (iv) नर्तितुम् (<i>Nartitum</i>) (v) कोपितुम् (<i>Kopitum</i>) (vi) कथयितुम् (<i>Kat hayitum</i>) (vii) गणयितुम् (<i>Ganayitum</i>) (viii) भवितुम् (<i>Bhavitum</i>) (ix) कर्तुम् (<i>Kartum</i>) (x) श्रोतुम् (<i>Śrotum</i>) (b) क्त्वा (<i>Kṛvā</i>) suffix ended words (Past passive participles) (i) गत्वा (<i>Gatvā</i>) (ii) स्मृत्वा (<i>Smṛtvā</i>) (iii) गणयित्वा (<i>Ganayitvā</i>) (iv) पठित्वा (<i>Patitvā</i>) (v) कृत्वा (<i>Kṛtvā</i>) (c) ल्यप् (<i>Lyap</i>) suffix ended words (Past passive participles) (i) आगत्य (<i>Āgatya</i>) (ii) विस्मृत्य (<i>Vismṛtya</i>) (iii) विगणय्य (<i>Viganayya</i>) (iv) प्रपठ्य (<i>Prapaṭhya</i>) (v) अनुकृत्य (<i>Anukṛtya</i>)</p>
Book recommended for Reference	<p><i>Kalāsālā-Saṃskṛta-Sukhabodhinī - II</i> To be Published by: University of Madras, Chennai - 5</p>

Mapping with Programme Outcomes:

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	S	M	S
CO 2	S	M	S	S	S
CO 3	S	S	S	M	S
CO 4	S	S	M	S	S
CO 5	S	S	S	S	S

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

U.G. AND FIVE YEAR INTEGRATED PG DEGREE PROGRAMS

FOUNDATION COURSE: PART II – ARABIC

(EXISTING SYLLABUS (22-23) FOLLOWED FROM THE ACADEMIC YEAR 2023-2024)

Programme:	U.G. AND FIVE YEAR INTEGRATED P.G. DEGREE PROGRAMS FOUNDATION COURSE: PART II – ARABIC
Programme Code:	BFC-LA23
Duration:	4 Semesters
On successful completion of this program, the graduates are expected to achieve the following:	
Programme Outcomes:	<ol style="list-style-type: none">1. Acquire the knowledge of the structure of Arabic words2. Acquaint with the knowledge of basic Arabic grammar3. Become familiar with the knowledge of phonetic system of Arabic language4. Able to communicate in Arabic5. Have the knowledge of moral values in the light of Quran and Hadith
Programme Specific Outcomes:	<ol style="list-style-type: none">1. Understand the sounds and phrasing of Arabic language.2. Learn the basic Arabic grammar3. Develop communication skills in Arabic4. Acquire new vocabulary in Arabic5. Learn the moral values of the Holy Quran and Sunnah

Course II	Course Code	Title of the Course	Credits
FC	100L2H	Paper II : Grammar	3
Course Outcomes	<ol style="list-style-type: none"> 1. Able to use basic grammatical structure. 2. Develop reading skills and reading speed 3. Acquire new vocabulary in Arabic 4. Understand the different types of sentences. 5. Able to construct simple sentences in Arabic 		
Pre-requisites, if any:	Nil		
Course Objectives	<ol style="list-style-type: none"> 1. Understand basic Arabic grammar. 2. Understand the correct usage of Arabic grammar. 3. Employ sentence making. 4. Enhance vocabulary. 5. Improve reading and writing skills. 		
Units			
I	(قواعد اللغة العربية الأساسية، الدكتور سيد رحمة الله) من الدرس الأول إلى الدرس الرابع		
II	من الدرس الخامس إلى الدرس الثامن		
III	من الدرس التاسع إلى الدرس الثاني عشر		
IV	من الدرس الثالث عشر إلى السادس عشر		
V	من الدرس السابع عشر إلى الدرس العشرين		
Prescribed Text Book	قواعد اللغة العربية الأساسية، الدكتور سيد رحمة الله Basic Arabic Grammar, By Dr. Syed Rahmathullah		

<p>Reading List (Print and online)</p>	<p>النحو الواضح - علي الجارم ومصطفى أمين دليل النحو الواضح - الدكتور بشير أحمد جمال سهل العوامل _ الدكتور تاج الدين المنادي النحو الميسر للكبار والصغار - علي محمود عقيلي القواعد التطبيقية في اللغة العربية - الدكتور نديم دعكور</p> <p>www.alnahw.com</p>
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Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

Methods of assessment: Recall (K1) - Simple definitions, MCQ, Recall steps, Concept definitions

Understand/ Comprehend (K2) - MCQ, True/False, Short essays, Concept explanations, Short summary or overview
Application (K3) - Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain

Analyse (K4) - Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge

Evaluate (K5) - Longer essay/ Evaluation essay, Critique or justify with pros and cons

Create (K6) - Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations

Mapping with Programme Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5
CO	3	3	3	3	1

3-Strong 2-Medium 1-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1		To make students realize the importance of resilience								
LO2		To enable them to become good decision makers								
LO3		To enable them to imbibe problem-solving skills								
LO4		To enable them to use tenses appropriately								
LO5		To help them use English effectively at the work place.								
Unit No.	Unit Title & Text						No. of Periods for the Unit			
I	RESILIENCE Poem 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes Short Story 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving						20			
II	DECISION MAKING Short Story 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton Poem 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence						20			
III	PROBLEM SOLVING Prose life Story 3.1 How I taught My Grandmother to Read – Sudha Murthy Autobiography 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam						20			

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH SYLLABUS WITH EFFECT FROM 2023-2024

IV	Tenses 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	English in the Workplace 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed. Shaikh Moula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium, 1 - Low

Mapping with Programme Specific Outcomes:

CO / PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

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

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C2A	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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

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

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C2B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	

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

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

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

Elective II – Fundamentals of Investment

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144E2A	4				3	4	25	75	100
Learning Objectives									
LO 1	To introduce the student acquire knowledge about investment environment process								
LO 2	To make impact experience on fixed income securities								
LO 3	To understand the approaches of equity analysis								
LO 4	To get acquainted with Portfolio Analysis and Financial Derivatives								
LO 5	To acquire the knowledge of Investor Protection								
UNIT	Contents								No. of Hours
I	The Investment Environment The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.								12
II	Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.								12
III	Approaches to Equity Analysis Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.								12
IV	Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India								12
V	Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism								12
	Total								60
CO	Course Outcomes								
CO1	Enumerate the concept of investment decision process and types of Investments								
CO2	Optimise income securities by applying the types of bonds								

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CO3	Explain the approaches towards the equity analysis to enrich the skills
CO4	Analyse the Portfolio Analysis and Derivatives Markets
CO5	Construct the roles of SEBI and Investor Protection
Textbooks	
1.	V K Bhalla, Fundamental of Investment Management, S Chand Publication, New Delhi
2.	Dr.VanitaTripathi, Fundamental of Investment, Taxmanns, New Delhi
3	Dr.Preeti Singh Fundamental of Investment, Himalaya Publishing House, Mumbai
4	Prasanna Chandra , investment analysis and portfolio management, McGraw hill education, new delhi
5	C P Jones, investment analysis and management, Wiley publication, new york
Reference Books	
1.	Yasminsofatvinayak&Sanjeev Kumar, fundamentals of investment, kalyani publication, new delhi
2.	S K Sharma &gurmeetKaur, fundamentals of investment, sultan chand, new delhi
3	Mayo , all introduction to investment, cengage learning, England
4	R p rustogi , fundamentals of investment, sultan chand and sons , new delhi
Web Resources	
1.	https://www.coursera.org
2.	https://www.classcentral.com
3	https://www.ibm-institute.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

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FIRST YEAR – SEMESTER – II

Elective II – Working Capital Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144E2B	4				3	4	25	75	100
Learning Objectives									
LO 1	To explain working capital and interpret the cash conversion cycle								
LO 2	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.								
LO 3	To prepare a cash budget and comment on it								
LO 4	To assess the components of credit policy and its evaluation								
LO 5	To explain the inventory management techniques and calculate the Economic Ordering Quantity								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Working Capital Meaning –Types of Working Capital- Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.								12
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.								12
III	Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash- Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.								12
IV	Receivables Management Overview of Receivables Management – Significance– Elements of Credit Policy - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.								12
V	Inventory Management Components of Inventory- Benefits of Holding Inventory- Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.								12
TOTAL								60	
THEORY 40% & PROBLEMS 60%									

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CO	Course Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it
CO2	Classify the approaches to financing Currents Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the receivables management and credit policy evaluation
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr. Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr. R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication, Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

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FIRST YEAR – SEMESTER - II

ELECTIVE - II: INDIAN ECONOMIC DEVELOPMENT

(Common to B.Com. Gen, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144E2C	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								12
II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12

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V	Money Supply Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	12
TOTAL		60
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi	
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai	
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
Reference Books		
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.	
2	SukumoyChakravarthi : Development Planning- Indian Experience, OUP, New Delhi.	
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.	
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.	
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.jstor.org	
2	http://www.indiastat.com	
3	http://www.epw.in	

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

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S2A			2		2	2	40	60	100
Unit	Contents							No. of Hours	
I	<p>Using Financial Functions (Part 1) ACCRINT function - Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>							6	

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II	<p>Using Financial Functions (Part 2)</p> <p>DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method</p> <p>DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify</p> <p>DISC function - Returns the discount rate for a security</p> <p>DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number</p> <p>DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction</p> <p>DURATION function - Returns the annual duration of a security with periodic interest payments</p> <p>EFFECT function - Returns the effective annual interest rate</p> <p>FV function - Returns the future value of an investment</p> <p>FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p>Using Financial Functions (Part 3)</p> <p>INTRATE function - Returns the interest rate for a fully invested security</p> <p>IPMT function - Returns the interest payment for an investment for a given period</p> <p>IRR function - Returns the internal rate of return for a series of cash flows</p> <p>ISPMT function - Calculates the interest paid during a specific period of an investment</p> <p>MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100</p> <p>MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates</p> <p>NOMINAL function - Returns the annual nominal interest rate</p> <p>NPER function - Returns the number of periods for an investment</p> <p>NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate</p> <p>ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period</p> <p>ODDFYIELD function - Returns the yield of a security with an odd first period</p> <p>ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period</p> <p>ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

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

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

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

அடிப்படைத் தமிழ் - பாடத்திட்டம்

Basic Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

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

2023-24

பருவம் - II (Semester - II)
அடிப்படைத் தமிழ் - II (Basic Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100L2L	அடிப்படைத் தமிழ் - II Basic Tamil - II	Supportive	2		-	-	2	2	25	75	100
Pre-requisite	தமிழ் எழுத்துகளை அறிந்திருத்தலோடு தொடக்க நிலையில் பேசவும் எழுதப் படிக்கவும் தெரிந்திருத்தல்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> தமிழ்மொழியைத் தொடக்க நிலையில் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்ளுதல். பிறமொழி மாணவர்களுக்குத் தமிழ்மொழியின் சிறப்புகள், கலை-பண்பாட்டை அறிமுகப்படுத்துதல். தமிழ் இலக்கிய இலக்கண வளங்களின் சிறப்புகளை அறிதல். அவற்றுள் சிலவற்றைச் சுவைத்துப் பார்த்தல். தமிழரின் தனித்தன்மைகளை உணரச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	தமிழ்மொழியைப் பேசவும் பிறர் பேசுவதைப் புரிந்துகொள்ளவும் திறன் பெறுதல். தமிழைப் படிக்கவும் எழுதவும் கற்றுக்கொள்வர்.										K1,K2
CO 2	கடிதம், விண்ணப்பம், நிகழ்ச்சிக் குறிப்புகள் எழுதுதல், தகவல் தொடர்புச் சாதனங்களில் தகவல் எழுதுதல் என அன்றாட வாழ்வில் தமிழ்ப் பயன்பாட்டைக் கற்றுக்கொள்வர்.										K1,K3,K4
CO 3	தமிழின் இலக்கிய வளத்தோடு தமிழரின் அறக் கோட்பாடுகளையும் தமிழரின் வரலாற்று-பண்பாட்டுச் செழுமையையும் புரிந்துகொள்வர்.										K1,K2,K4
CO 4	தமிழறிஞர்களையும் படைப்பாளிகள், அரசியல் தலைவர்கள், சிறந்த ஆளுமைகளைப் பற்றி அறிந்துகொள்வர்.										K4,K5,K6
CO 5	தமிழர் கலை, பண்பாடு, பழக்கவழங்கங்கள், விளையாட்டுகள், விழாக்கள், தமிழரின் தனித்த அடையாளங்கள், சிறப்புகள் ஆகியவற்றை அறிவதோடு, அவரவர் மண்ணுகுரிய கலைப் பண்பாட்டோடு ஒப்பிட்டுப் புரிந்துகொள்வர்.										K1,K4,K5, K6
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	சொல்லும் பொருளும்										
	<ol style="list-style-type: none"> பெயர்-வேற்றுமை, வினை-காலம், பெயரடை-வினையடை, எதிர்ச்சொற்கள் போன்றவறைக் கொண்டு சிறுசிறு தொடர்கள் பேசவைத்தல், எழுதவைத்தல். பெயர்ப் பலகை, செய்தித்தாள் போன்றவற்றை வாசிக்கவும் பொருள் கூறவும் பயிற்சியளித்தல். உரையாடல் (படங்களைப் பார்த்து, சொற்களைச் சொல்லவைத்தல்/பேசவைத்தல், கேள்விகளுக்குப் பதில் அளித்தல், தலைப்புகள் கொடுத்துப் பேசச் செய்தல். 										

Unit - II	அன்றாட வாழ்வில் தமிழ்ப் பயன்பாடு
	காலைக் கடமைகள், சமையல், உணவுகள், உடல்நலம், வீட்டுப் பொருள்கள், வணிகம், போக்குவரத்து, பயணம் தொடர்பான செயல்பாடுகள் போன்ற அன்றாட நடவடிக்கைகளில் தமிழ்மொழிப் பயன்பாடு.
Unit - III	தமிழ் இலக்கியங்கள் அறிமுகம்
	1. தமிழ் இலக்கியங்கள் அறிமுகம் - இலக்கிய இலக்கண வளங்களின் சிறப்புகள். 2. திருக்குறள், ஆத்திசூடி, சங்க இலக்கியம், திரைப் பாடல்கள், நாட்டுப்புறப் பாடல்கள் போன்றவற்றில் சுவைமிகுந்த பாடல்களை வாசிக்கவைத்தல் பொருளுணர்த்துதல், கற்றவற்றை எழுதச்செய்தல்.
Unit - IV	தமிழ்ப் படைப்பாளர்கள், அறிஞர்கள், ஆளுமைகள், தலைவர்கள்
	1. இலக்கிய-இலக்கணப் படைப்பாளர்கள் (தொல்காப்பியர், திருவள்ளுவர், ஓவையார், கம்பர், பாரதி, பாரதிதாசன், ஜெயகாந்தன், கண்ணதாசன், வைரமுத்து போன்றோர்). 2. அரசியல் தலைவர்கள் (காமராசர், பெரியார், அண்ணா, எம்.ஜி.ஆர். போன்றோர்). 3. திரைப் பிரபலங்கள் (சிவாஜி கணேசன், ரஜினிகாந்த், கமலஹாசன், பாலச்சந்தர், இளையராஜா, சி.பா. பாலசுப்பிரமணியம் போன்றோர்). 4. ஆளுமைகள் (வ.உ. சிதம்பரனார், பாவாணர், அப்துல் கலாம், போன்றோர்). மேற்குறித்தோரை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Unit - V	தமிழர் கலை, பண்பாடு, பழக்க வழங்கங்கள், விளையாட்டுகள், விழாக்கள்
	1. தமிழரின் தனித்த அடையாளங்களும் சிறப்புகளும். 2. கலைகள் (கட்டடம், சிற்பம், ஓவியம், புழங்குபொருள்கள்). 3. நுண்கலைகள் (சிலம்பம், பட்டிமன்றம், வில்லுப்பாட்டு, ஆட்டம், கூத்து போன்றன). 4. விளையாட்டுகள் (குழந்தைகள், சிறுவர், இளைஞர், ஆண்கள், பெண்கள்). 5. விழாக்கள் (குடும்ப விழாக்கள், கோயில் சார்ந்த விழாக்கள், கிராமிய விழாக்கள்). 6. சுற்றுலாத் தலங்கள் / வரலாற்றுச் சிறப்புமிக்க இடங்கள். 7. உணவு, உடை, மருத்துவம் இன்னபிற. மேற்குறித்தவற்றை அறிமுகப்படுத்துதல். மாணவர்களைப் பேசவைத்தல் /எழுதவைத்தல்.
Text book (s)	
•	அடிப்படைத் தமிழ்-2 (Basic Tamil-II)
Reference Books / Websites	
•	தமிழில் நாமும் தவறில்லாமல் எழுதலாம் - பொற்கோ, பாரி நிலையம், சென்னை, 2003.
•	www.tamilvu.org/ta/content/சான்றிதழ்
•	www.thamizham.net/kal/ttenglish/cards32-u8.htm
•	www.thamizham.net/kal/ttenglish/index-u8.htm
•	www.ilearntamil.com
•	www.wikihow.com/Learn-Tamil
•	www.ilovelanguages.org/tamil.php
•	www.ling-app.com/learn-tamil
•	www.ilearntamilnow.com
•	www.17-minute-languages.com/en/learn-tamil
•	www.hindustanitongue.com/learn-tamil

•	www.duolingo.com/course/ta/en/Learn-Tamil
•	www.mylanguages.org/learn_tamil.php
•	www.learn101.org/tamil.php
•	www.goethe-verlag.com/book2/EN/ENTA/ENTA002.HTM
•	www.karky.in/payilcourses/index.html
•	www.tamilvu.org/ta/பயணியர்-தமிழ்
•	www.languagetrainers.com/blog/tamil-words/
•	www.thamizham.net/kal/tamil.htm
•	www.worldtamilacademy.com
•	www.outsourcingtranslation.com/resources/phrases/tamil-sentences.php
•	www.ling-app.com/ta/basic-words-in-tamil/
•	www.thirutamil.com/article/20-easy-thirukkural-in-tamil/
•	www.chennaiLibrary.com/avvai/kondraivendan.html
•	www.tamilvu.org/ta/content/புதிய-பாடத்திட்டம்-2022
•	www.tamilvu.org/ta/content/மின்-கற்றலுக்கான-இணையத்தளம்
•	www.ling-app.com/ta/tamil-culture
•	www.caleidoscope.in/art-culture/tamil-nadu-culture-3

Apps

•	www.kaniyantamil.com/best-mobile-apps-tamil-learning/
•	Tamil 101 - Learn to Write
•	https://payil.app/tva/ta/
•	https://tamil-101.en.aptoide.com/app
•	Ling - Learn Tamil Language
•	Tamil by Nemo
•	Learn Tamil Quickly

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong - 3, Medium - 2, Low - 1

**சென்னைப் பல்கலைக்கழகம்
University of Madras**

Part-IV

வளர்நிலைத் தமிழ் - பாடத்திட்டம்

Advanced Tamil - Syllabus

2 பருவங்கள் (இரண்டாம் பருவம்)

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

2023-24

பருவம் - 2 (Semester - 2)
வளர்நிலைத் தமிழ் - II (Advanced Tamil - II)

Course Code	Course Name	Category	L	T	P	S	Credit	Ins. Hours	Marks		
									CIA	External	Total
100L2M	வளர்நிலைத் தமிழ் - II Advanced Tamil - II	Supportive	2	-	-	-	2	2	25	75	100
Pre-requisite	பத்தாம் வகுப்புவரை தமிழை மொழிப்பாடமாகப் படித்திருக்க வேண்டும்.										SV 2023
Learning Objectives - கற்றல் நோக்கங்கள்											
<ul style="list-style-type: none"> பண்டைத் தமிழ் இலக்கியங்கள், அவற்றின் சிறப்புகள் மற்றும் பொருண்மைகள் ஆகியன குறித்து அறியச்செய்தல். காப்பிய இலக்கியங்கள், பக்தி இலக்கியங்கள் ஆகியவற்றில் காணலாகும் கருத்துக் கருவூலங்களை நுகரச் செய்தல். உரைநடை இலக்கியத்துள், கட்டுரை, இலக்கியம் குறித்த அறிமுகத்தை மாணவர்களுக்கு ஏற்படுத்துதல். பாடத்தின்வழி, பல்வகை இலக்கியங்கள் தோன்றுவதற்கான காரணங்கள் மற்றும் மாற்றம் பெறுவதற்கான காரணங்களை அறியச் செய்தல். இருவேறு மொழிகளின் இயல்புகளை உணர்த்தி, மொழிபெயர்க்கும் திறனையும் அலுவலகக் கடிதம் எழுதும் பயிற்சியையும் பெறச் செய்தல். 											
Expected Course Outcomes - எதிர்பார்க்கப்படும் கற்றல் அடைவுகள்											
On the successful completion of the course, students will be able to											
இப் பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.											
CO 1	உரைநடை இலக்கியத்தின் பெருமைகளை உணர்ந்து, அதனை அன்றாட வாழ்வில் பயன்படுத்தும் திறன் பெறுவர்.									K2,K3	
CO 2	பண்டைத் தமிழ் இலக்கியங்கள் காட்டும் சமூக, பண்பாட்டு, வாழ்வியல் முறைகளை அறிந்துகொள்வர்.									K1,K3,K4	
CO 3	காப்பியக் கட்டமைப்புகளை இன்றைய புதினம், திரைப்படங்கள் ஆகியவற்றுடன் ஒப்பிட்டுக் காணும் அறிவைப் பெறுவர்.									K1,K3,K4	
CO 4	தமிழ் இலக்கிய மரபினையும் மாற்றங்களையும் ஆய்ந்து உணரும் ஆற்றல் பெறுவர்.									K1,K4,K5, K6	
CO 5	மொழிபெயர்ப்புத் திறன் பெறுவதோடு, அன்றாட வாழ்வின் தேவைகளான பல்வகை அலுவலகக் கடிதங்கள் எழுதும் திறன் பெறுவர்.									K4,K5,K6	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
Unit - I	பக்தி இலக்கியமும் சிற்றிலக்கியமும்										
	<ol style="list-style-type: none"> “மண்ணில் நல்லவண்ணம் வாழலாம்” - திருஞான சம்பந்தர் திருவேங்கடமலையில் பிறத்தல் என்னும் தலைப்பில் குலசேகர ஆழ்வார் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. முக்கூடற்பள்ளு இலக்கியத்தில் மூத்த பள்ளி தன் நாட்டுவளம் குறித்துப் பாடியுள்ள பாடல்களில் ஏதேனும் ஒன்று. 										
Unit - II	சங்க இலக்கியம், அற இலக்கியம், காப்பியம்										
	<ol style="list-style-type: none"> “நாடா கொன்றோ காடா கொன்றோ” - ஓவையார். “யாதும் ஊரே” - கணியன் பூங்குன்றனார் - புறநானூறு “நிலத்தினும் பெரிதே”, “வேம்பின் பைங்காய்” - குறுந்தொகை. திருக்குறள் - ‘பொருள்செயல் வகை’ அதிகாரம் 										

	உ) சிலப்பதிகாரம் - வஞ்சிக் காண்டம் - காட்சிக் காதை. ஊ) குண்டலகேசி - “பாளையாம் தன்மை செத்தும்” எனத் தொடங்கும் பாடல்.											
Unit - III	தமிழ் உரைநடை											
	தமிழ் உரைநடைச் சிறப்பையும் தேவையையும் மாணவர்கள் உணரும் வகையில் ஒரு சிறுகதை, ஓர் ஓரங்க நாடகம், ஓர் எளிய கட்டுரைத் தொகுப்பு இவற்றை அறிமுகம் செய்க.											
Unit - IV	தமிழர் பண்பாட்டு வரலாறு											
	தமிழர் பண்பாடு, கலைகள் (நிகழ்த்து கலை, ஓவியம், கட்டடக் கலை போன்றவற்றை அறிமுகம் செய்க.											
Unit - V	மொழிப் பயிற்சி											
	<ol style="list-style-type: none"> 1. மயங்கொலிப் பிழை, குறில்-நெடில், சொற்பிழை, சந்திப்பிழை, தொடர்பு பிழைகளை நீக்கி எழுதப் பயிற்சியளித்தல். 2. கலைச்சொல்லாக்கம் 3. மொழிபெயர்ப்பு - தமிழ்-ஆங்கிலம், ஆங்கிலம்-தமிழ் பகுதிகளை மொழிபெயர்ப்பு செய்யப் பயிற்சியளித்தல். 4. வேலைவேண்டி விண்ணப்பம் எழுதுதல். 5. அலுவலகக் கடிதம். 6. போட்டித் தேர்வுகளுக்குரிய கண்ணோட்டத்தில் மொழி, இலக்கிய வரலாற்றினைக் கற்பித்தல். 											
Text book (s)												
•												
Reference Books / Websites												
•												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2
Strong - 3, Medium - 2, Low - 1												

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

FIRST YEAR – SEMESTER – II
SEC – 3 RETAIL MANAGEMENT

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S2B	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Overview of Retail Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals							6	
II	Retail Marketing Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management							6	
III	Retail Store Operations Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management							6	
IV	Customer Value Management Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail							6	
V	Latest Trend in Retail Business Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics							6	
Total							30		
Reference Books									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management,,: Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management,,: Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
Web Links									
https://www.managementstudyguide.com/retail-management.htm https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf									



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**Dr. MGR-JANAKI COLLEGE
OF ARTS & SCIENCE FOR WOMEN**

SATHYABAMA MGR MALIGAI
11 & 13, Durgabai Deshmukh Road, RA Puram, Chennai - 28

An ISO 9001:2015 CERTIFIED INSTITUTION
Affiliated to the University of Madras



**DEPARTMENT OF COMMERCE
(ACCOUNTING & FINANCE)**

SHIFT - I

SYLLABUS

FROM 2023– 2024

III SEMESTER

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (மூன்றாம் பருவம்)

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

2023-24

பொதுத்தமிழ் -3
தமிழக வரலாறும் பண்பாடும்
இரண்டாம் ஆண்டு - மூன்றாம் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
200L3AU	பொதுத்தமிழ் -3 தமிழக வரலாறும் பண்பாடும்	Supportive	Y	-	-	-	3	6	25	75	100
Pre-Requisite		பன்னிரெண்டாம் வகுப்பில் தமிழை ஒரு பாடமாகப் பயின்றிருக்க வேண்டும்							SV 2023		
Learning Objectives											
<ul style="list-style-type: none"> • தமிழக வரலாற்றை அறிந்துகொள்ளுதல். • தமிழரின் வாழ்வியல் தொன்மையை அறிதல். • தமிழரின் பண்பாட்டினை அறிந்துகொள்ளல். • தமிழர்மேல் நிகழ்ந்த பிற பண்பாட்டுத் தாக்கங்களை அறிதல். • தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல் 											
Expected Course Outcomes											
On the Successful completion of the Course, Students will be able to											
இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தமிழக வரலாற்றை அறிந்துகொள்வர்.										K4
CO 2	தமிழரின் வாழ்வியல் தொன்மையை அறிவர்.										K5, K6
CO 3	தமிழரின் பண்பாட்டுக் கூறுகளை அறிந்துகொள்வர்										K3
CO 4	பிற பண்பாட்டுத் தாக்கம் மற்றும் அணுகுமுறைகளை அறிவர்.										K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.										K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
அலகு-1	தொல் பழங்கால வரலாறும் சங்ககால வரலாறும்										
<ol style="list-style-type: none"> 1. தொல் தமிழர் 2. பழைய கற்காலம் 3. புதிய கற்காலம் 4. உலோகக் காலம் 5. அகழ்வாராய்ச்சியில் தமிழும் தமிழரும் (கீழடி வரை) 6. திணை வாழ்வியல் (களவு வாழ்க்கை, கற்பு வாழ்க்கை, உணவு, அணிகலன்கள், வாணிகம், விளையாட்டுகள்) 											

7. கல்வியும், கலைகளும்	
8. தமிழ் வளர்த்த சங்கம்	
9. சங்க கால ஆட்சி முறை	
10. அயல்நாட்டுத் தொடர்புகள்	
அலகு-2	ஆட்சியர் வரலாறு
1. மூவேந்தர் வரலாறு	
2. பல்லவர் வரலாறு	
3. நாயக்கர் ஆட்சி	
4. முகம்மதியர் ஆட்சி	
5. மராட்டியர் ஆட்சி	
அலகு-3	ஐரோப்பியர் கால வரலாறு
1. போர்த்துக்கீசியர்	
2. டச்சுக்காரர்கள்	
3. டேனிஸ்காரர்கள்	
4. பிரெஞ்சுக்காரர்கள்	
5. ஆங்கிலேயர்கள்	
6. பாளையக்காரர்கள்	
7. இந்திய விடுதலைப் போராட்டத்தில் தமிழ்நாடு	
அலகு-4	விடுதலைக்குபின் தமிழ்நாட்டு வரலாறு
1. மொழிப்போராட்டம்	
2. சமூக மறுமலர்ச்சி	
3. தொழில்நுட்ப வளர்ச்சி	
அலகு-5	மொழிப்பயிற்சி
<ul style="list-style-type: none"> • நிறுத்தக் குறிகள் • கலைச்சொற்கள் • மொழிபெயர்ப்பு 	
பயிற்சி :ஆங்கிலக் கலைச் சொற்களைக் கொடுத்து அவற்றைத் தமிழில் மொழிபெயர்க்கச் செய்தல்.	
Text books	
<ul style="list-style-type: none"> • தமிழக வரலாறும் பண்பாடும் - கே.கே. பிள்ளை, உலகத் தமிழாராய்ச்சி நிறுவனம், சென்னை, • தமிழர் நாகரிகமும் பண்பாடும் - அ. தட்சிணாமூர்த்தி, யாழ் வெளியீடு, சென்னை,. • தமிழக வரலாறும் பண்பாடும் - வே.தி. செல்லம், மணிவாசகர் பதிப்பகம், சென்னை, • ஆதிச்சநல்லூர் முதல் கீழடி வரை நுவேதா லூயிஸ், கிழக்குப் பதிப்பகம், சென்னை. • பண்பாட்டு மானிடவியல் - பக்தவத்சல பாரதி, அடையாளம் பதிப்பகம், திருச்சி. • .தமிழர் மேல் நிகழ்ந்த பண்பாட்டுப் படையெடுப்புகள், க.ப. அறவாணன், தமிழ்க்கோட்டம், சென்னை. 	

Reference Books

- தமிழக சமுதாய பண்பாட்டு கலை வரலாறு - கு. சேதுராமன், என்.சி.பி.எச், சென்னை,
- தமிழர் கலையும் பண்பாடும் - அ.கா. பெருமாள், என்.சி.பி.எச், சென்னை.
- ஒரு பண்பாட்டின் பயணம்: சிந்து முதல் வைகை வரை - ஆர். பாலகிருஷ்ணன், ரோஜா முத்தையா ஆராய்ச்சி நூலகம், சென்னை.
- தமிழும் பிற பண்பாடும் - தெ.பொ. மீனாட்சி சுந்தரனார், நியூ செஞ்சுரி புக் ஹவுஸ், சென்னை
- தமிழர் வரலாறும் பண்பாடும் - நீலகண்ட சாஸ்திரி, ஸ்ரீசெண்பகா பதிப்பகம், சென்னை
- தமிழர் வரலாறும் தமிழர் பண்பாடும் - மா.இராசமாணிக்கனார்
- தமிழர் நாகரிக வரலாறு - க.த.திருநாவுக்கரசு, தொல்காப்பியர் நூலகம், சென்னை.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennaiilibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO 1	3	2	3	2	2	3	2	2	2	2	3	3
CLO 2	2	2	2	3	3	2	2	3	3	2	2	2
CLO 3	3	3	3	2	2	3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3	2	2	2	2	3	2
CLO 5	2	2	3	3	2	2	3	3	2	3	3	2

Strong -3, Medium-2, Low-1

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

200L3D

FOUNDATION COURSE: PART-I HINDI PAPER-III

Inst.Hrs. : 6

Credits : 3

Year : II

Semester : III

PAPER –III ANCIENT POETRY AND INTRODUCTION TO HINDI LITERATURE (UPTO REETI KAAL)		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none">1. Identify the ancient poets and their works, contribution to society and Literature2. Studies the contemporary conditions and its impact on Ancient poets3. Understand the message of poets their expressional and artistic skills4. Evaluation and critical study of Ancient Poetry and Trends of Ancient Literature5. Obtain the skills of summarise, interpretation of contexts and literary attitude	
Programme Specific Outcomes:	<ol style="list-style-type: none">1. Basic knowledge of Ancient Poets and their works2. Basic Knowledge of History of Hindi literature and its trends3. Obtain skills of briefing, interpretation and evaluation4. Basic idea of critical and analytical study of literature.5. Obtain the application knowledge of relation between contemporary condition and literature and its impact on poets	
Course Objectives	1. Identify the literary trends of ancient Hindi literature, and social conditions and its impact on Ancient poetry	K1
	2. Summarise the content of prescribed poems and understand the trends of Ancient Hindi Literature .	K2
	3. Critical study and analysis of artistic skills of poets and their expressional skills and literary trends	K4
	4. Employ the methods of interpreting contexts, ideas and identify the special features, poetic skills through practicing annotation writing	K3
	5. Differentiate the subject, ideology, contribution and poetic skills with each other and also know about contemporary poets , writers and the impact of contemporary situations	K5
	6. Conceive the aims of Literature and relations between Literature and contemporary society	K6

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Pre-requisites, if any:	Basic Knowledge of Hindi Fiction and Translation
UNITS	
I	<ol style="list-style-type: none">1. Kabirdas - Saakhi (Dohas from 1 to 10)2. Literary Trends of Veeragatha Kaal (Aadikaal)3. Chand Baradai and his Works4. Vidhyapathi and his Works
II	<ol style="list-style-type: none">1. Surdas - Bramargeet Saar2. Literary Trends of Bhakthi Kaal3. Gyan Margi Shakha4. Important Poet : 1. Kabirdas
III	<ol style="list-style-type: none">1. Tulasidas – Vinay ke Pad only2. Literary Trends of Bhakthi Kaal – Prem Margi Shakha3. Literary Trends of Bhakthi Kaal - Ram Bhakthi Shakha4. Important Poets – 1. Joyasi and 2. Tulasidas
IV	<ol style="list-style-type: none">1. Meera Bai – Pad only2. Tiruvalluar (Dharmakaand only)3. Literary Trends of Bhakthi Kaal – Krishna Bhakthi Shakha4. Important Poet – Surdas
V	<ol style="list-style-type: none">1. Biharilal (Dohas 1 to 5)2. Literary Trends of Reethikaal3. Important Poet : Bihari and his works4. Bhushan and his works and Ghananand and his works
Course Outcomes	<ol style="list-style-type: none">1. Identifies the Ancient Poets their works, and impact of contemporary conditions of society and ancient History of Hindi Literature2. Understand the theme , message, expressional and artistic skills3. Evaluate the thought, ideology, expressional and artistic skills of writers and contextual meanings and literary trends of Ancient History4. Obtain skills of summarizing, evaluating and critical study and of poems5. Employ the techniques of interpretation and contextual meaning of texts

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Reading List (Print and Online)	<ol style="list-style-type: none">1. Hindi Sahithya Ka Itihas, By: Ramchandra Shukla, Jaya Bharati Publications, 217, B, Maya Press Road, Allahabad – 211 003.2. Hindi Sahithya Yug Aur Pravritiya By: Dr. Sivakumar Varma, Asok Prakashan Nayi Sarak, New Delhi – 6.3. Hindi Sahithya ka Itihas By : Gulabroy, Lakshmi Narayana Agarwal Book Publishers and seller, Anupama Plaza – 1, Block No. 50, Sanjay Palace, Agra – 282002.
Recommended Texts	<ol style="list-style-type: none">1. Poetry Selection Madras University Publications University of Madras

Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	M	M	M
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	M	S	S	S	S
CO 5	M	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH

SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – III

Foundation Course: Translation, Comprehension and Grammar - I

Course Outcomes	<ol style="list-style-type: none"> 1. Identify and appreciate the construction and the structure of different tenses and sentences 2. Translate simple texts 3. Draft and summarize literary texts 4. Apply the grammatical rules to express one's ideas using different tenses 5. Analyze literary texts with respect to their structure and composition 		
Course	Foundation Course in French	Course Code	200L3C
Title of the Course:	Translation, Comprehension and Grammar – I		
Credits:	3		
Pre-requisites, if any:	-		
Course Objectives	Understand the structure and use of the different grammatical tenses	K2	
	Translate texts and examine them	K2 and K4	
	Draft summaries of literary texts	K2 and K6	
	Identify the requirement and employ the different grammatical tenses	K3	
	Analyze and critically assess the literary texts	K4 and K5	
UNITS			
I	<i>Nos études</i> <i>Les feuilles mortes</i> Le passé composé		
II	<i>Demain dès l'aube</i> <i>Une visite inattendue</i> L'imparfait		
III	<i>La tortue et le chien</i> Le subjonctif Le conditionnel		
IV	<i>Le vrai Père</i> Les pronoms relatifs La comparaison		
V	<i>L'hiver</i> <i>La danse</i> L'expression du temps		
Prescribed Text	K. Madanagobalane & N.C. Mirakamal, <i>Le français par les textes</i> , Chennai, Samhita Publications – Goyal Publisher & Distributors Pvt Ltd, 2017		

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Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	M	M	M	M	L	S	S	S	S	S	M
CO 2	M	M	S	S	S	S	M	S	M	M	S	M	S
CO 3	S	M	S	M	M	M	M	S	S	S	M	S	M
CO 4	S	S	M	M	S	M	L	S	S	S	S	S	M
CO 5	M	M	S	S	S	M	M	S	S	S	M	S	M

S-Strong M-Medium L-Low

SEMESTER III

Title of the Paper : Translation, Comprehension and Grammar-I

Prescribed textbook: K.Madanagobalane &N.C.Mirakamal, *Le français par les textes*, Chennai, Samhita Publications-Goyal Publisher & Distributors Pvt Ltd, 2017

The following texts from the prescribed textbook:

- § *Nos études*
- § *Les feuilles mortes*
- § *Demain dès l'aube*
- § *Une visite inattendue*
- § *La tortue et le chien*
- § *Le vrai Père*
- § *L'hiver*
- § *La danse*

The following grammar components are chosen from the prescribed textbook:

- § Le passé composé
- § L'imparfait
- § Le subjonctif

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- § Le conditionnel
- § Les pronoms relatifs
- § La comparaison
- § L'expression du temps

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 short answer questions to be asked from the prescribed texts (name of the text might be included within brackets in the question)

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 translation of a prescribed text, 1 translation of unknown text, 1 comprehension of unknown text, 2 summaries of the prescribed texts)

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UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
SYLLABUS WITH EFFECT FROM 2022-2023

BFC-LS003

FOUNDATION COURSE: PART-I SANSKRIT PAPER-III

Inst.Hrs. : 6
Credits : 3

Year : II
Semester : III

Paper III – Drama, Grammar and History of Sanskrit Literature

Course Outcomes	<ol style="list-style-type: none">1. Be familiar with the style of the great Sanskrit Dramatist Bhasa2. Be able to appreciate the aesthetical, social, political, cultural, etc., values expressed in prescribed composition3. Understand the structural patterns of Sanskrit dramatic composition4. Develop the finer and minor nuances of Nataka form of drama5. Analyze the literary texts
UNITS	
I	Introduction to Dramaturgy – Ten types of Drama - Characteristics and features (<i>Nāndī, Sūtradhāra, Sthāpanā</i> and <i>Bharatavākyam</i>) of Sanskrit Dramas. Prose Text: <i>Karṇabhāram</i> - Page. 01 - 10 (till 10 <i>Slokās</i>)
II	Characteristics and features (<i>Vastu, Netā</i> and <i>Rasas</i>) of Sanskrit Drama - Prose Text: <i>Karṇabhāram</i> - Page. 11 - 20 (till 17 <i>Slokās</i>)
III	Authorship of 13 Trivandrum play of <i>Bhāsa</i> - Introduction to the Dramas of <i>Kālidāsa, Bhavabhūti, Harṣavardhana</i> and <i>Rājaśekhara</i> Text: <i>Karṇabhāram</i> - Page. 21 - 32 (Upto the end)
IV	Introduction to the dramatic works of <i>Viśākhadatta, Śūdraka, Bhaṭṭanārāyaṇa</i> and <i>Murāri</i> - Introduction to Allegorical dramas 1. <i>Prabodhacandrodaya</i> and 2. <i>Saṅkalpasūryodaya</i>
V	Introduction to <i>Campū</i> literature 1. <i>Bhojacampū</i> 2. <i>Viśvaguṇādarśacampū</i> and 3. <i>Nalacampū</i> Grammar – <i>Lṛṭ lakārāḥ</i> (Future tense) (i) गमिष्यति (<i>Gami śyat i</i>) (ii) स्थास्यति (<i>St hāsyat i</i>) (iii) पठिष्यति (<i>Paṭ hi śyat i</i>) (iv) नर्तिष्यति (<i>Nart i śyat i</i>) (v) कोपिष्यति (<i>Kopi śyat i</i>) (vi) कथयिष्यति (<i>Kat hayi śyat i</i>) (vii) गणयिष्यति (<i>Ganayi śyat i</i>) (viii) भविष्यति (<i>Bhavi śyat i</i>) (ix) करिष्यति (<i>Kari śyat i</i>) (x) श्रोष्यति (<i>Ś rośyat i</i>) Declensions: (<i>Sar vanānāśabdāḥ</i>) - 1. तद् शब्दः (<i>Tad śabdah</i>) i n al I gender s 2. अस्मद् शब्दः (<i>Asnad śabdah</i>) 3. युष्मद् शब्दः (<i>Yuśmad śabdah</i>)

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Course Objectives	Understand the structure and use of different phrases and Idioms in Sanskrit Drama and grammatical aspects of <i>Karṇabhāram</i>	K2
	Enhance one's ability to converse freely in the language, which is considered to be a specialized skill as far as the Sanskrit Language goes	K2
	Draft and summarize the literary texts	K3
	Identify and apply different grammatical peculiarities	K3
	Analyze and critically assess the literary texts	K4

Book recommended for Reference	<p style="text-align: center;"><i>Kalāśālā-Saṃskṛta-Sukhabodhinī - III</i></p> <p style="text-align: center;">To be Published by: University of Madras, Chennai - 5</p>
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Mapping with Programme Outcomes:

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	M	S	S
CO 2	S	S	S	S	S
CO 3	S	M	M	S	S
CO 4	S	S	M	S	S
CO 5	S	S	S	S	S

S-Strong M-Medium L-Low

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U.G. AND FIVE YEAR INTEGRATED PG DEGREE PROGRAMS

FOUNDATION COURSE: PART III – ARABIC

(EXISTING SYLLABUS (22-23) FOLLOWED FROM THE ACADEMIC YEAR 2023-2024)

Programme:	U.G. AND FIVE YEAR INTEGRATED P.G. DEGREE PROGRAMS FOUNDATION COURSE: PART III – ARABIC
Programme Code:	BFC-LA23
Duration:	4 Semesters
On successful completion of this program, the graduates are expected to achieve the following:	
Programme Outcomes:	<ol style="list-style-type: none">1. Acquire the knowledge of the structure of Arabic words2. Acquaint with the knowledge of basic Arabic grammar3. Become familiar with the knowledge of phonetic system of Arabic language4. Able to communicate in Arabic5. Have the knowledge of moral values in the light of Quran and Hadith
Programme Specific Outcomes:	<ol style="list-style-type: none">1. Understand the sounds and phrasing of Arabic language.2. Learn the basic Arabic grammar3. Develop communication skills in Arabic4. Acquire new vocabulary in Arabic5. Learn the moral values of the Holy Quran and Sunnah

Course III	Course Code	Title of the Course	Credits
FC	200L3H	Paper III : Communication Skill in Arabic	3
Course Outcomes	<ol style="list-style-type: none"> 1. Understand the basics of Arabic language. 2. Learn the structure of Arabic words. 3. Familiarize with the phonetic system of Arabic. 4. Able to communicate in Arabic 5. Able to translate from Arabic to English and vice versa 		
Pre-requisites, if any:	Nil		
Course Objectives	<ol style="list-style-type: none"> 1. Understand the sounds and phrasing of Arabic language. 2. Acquire new vocabulary and apply in context. 3. Develop communication skills in Arabic. 4. Understand the different aspects of communication. 5. Learn to communicate in everyday interactions. 		
Units			
I	(الكتاب الأساسي في تعليم اللغة العربية لغير الناطقين بها، الجزء الأول - السعيد محمد بدوي وفتح علي يونس) التعرف - في المطار (1)		
II	في الفندق - في المطعم		
III	في البنك - عند الطبيب (1)		
IV	في الطريق - في مكتب البريد		
V	في السوق (1) - في السوق (2)		
Prescribed Text Book	الكتاب الأساسي في تعليم اللغة العربية لغير الناطقين بها، الجزء الأول - السعيد محمد بدوي وفتح علي يونس Al Kitaab Al Asaasi Fi Taleem Al Lughah Al Arabiyya Li Ghair An Naatqeena Biha - Part I, By Sayeed Muhaamad Badawi and Fathi Ali Yunus		

Reading List (Print and online)	A Practice Book on Gulf Arabic, By Dr. Abdul Jaleel. T Arabic Conversation Book, By Mohd. Harun Rashid and Khalid Perwez A Hand book of Commercial Arabic by Dr. Aboobacker K.P العربية لغير العرب - د. مصطفى حسن الرئيس، الأزهر العربية للحياة - جامعة الملك سعود القراءة العربية لغير العرب - وزارة التربية بالكويت www.talkinarabic.com
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Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

Methods of assessment:

Recall (K1) - Simple definitions, MCQ, Recall steps, Concept definitions

Understand/ Comprehend (K2) - MCQ, True/False, Short essays, Concept explanations, Short summary or overview

Application (K3) - Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain

Analyse (K4) - Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge

Evaluate (K5) - Longer essay/ Evaluation essay, Critique or justify with pros and cons

Create (K6) - Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations

Mapping with Programme Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5
CO	3	3	3	2	1

3-Strong 2-Medium 1-Low

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FOUNDATION COURSE: ENGLISH
SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR - SEMESTER III

PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
200L3ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To make them active listeners									
LO2	To enhance the interpersonal relationship skills									
LO3	To embolden them to cope with stress									
LO4	To master grammar skills									
LO5	To help them to use English effectively in a business environment									
Unit No.	Unit Title & Text									No. of Periods for the Unit
I	ACTIVE LISTENING Short Story 1.1 In a Grove – AkutagawaRyunosuke Translated from Japanese by Takashi Kojima 1.2 The Gift of the Magi – O’ Henry Prose 1.3 Listening – Robin Sharma 1.4 Nobel Prize Acceptance Speech – WangariMaathai									20
II	INTERPERSONAL RELATIONSHIPS Prose 2.1 Telephone Conversation – Wole Soyinka 2.2 Of Friendship – Francis Bacon Song on (Motivational/ Narrative) 2.3 Ulysses – Alfred Lord Tennyson 2.4 And Still I Rise – Maya Angelou									20
III	COPING WITH STRESS Poem 3.1 Leisure – W.H. Davies 3.2 Anxiety Monster – RhonaMcFerran Readers Theatre 3.3 The Forty Fortunes: A Tale of Iran 3.4 Where there is a Will – Mahesh Dattani									20
IV	Grammar 4.1 Phrasal Verbs & Idioms 4.2 Modals and Auxiliaries 4.3 Verb Phrases – Gerund, Participle, Infinitive									15

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V	Composition/ Writing Skills 5.1 Official Correspondence – Leave Letter , Letter of Application, Permission Letter 5.2 Drafting Invitations 5.3 Brochures for Programmes and Events	15
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Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Listen actively	PO1,PO7
CO2	Develop interpersonal relationship skills	PO1,PO2,PO10
CO3	Acquire self-confidence to cope with stress	PO4,PO6,PO9
CO4	Master grammar skills	PO4,PO5,PO6
CO5	Carry out business communication effectively	PO3,PO8

Text Books (Latest Editions)

1	WangariMaathai – Nobel Lecture. Nobel Prize Outreach AB 2023. Jul 2023.
2	Mahesh Dattani, Where there is a Will. Penguin, 2013.
3	Martin Hewings, Advanced English Grammar, Cambridge University Press, 2000
4	EssentialEnglish Grammar by Raymond Murphy

Web Resources

1	WangariMaathai – Nobel Lecture. Nobel Prize Outreach AB 2023. Mon. 17 Jul 2023. https://www.nobelprize.org/prizes/peace/2004/maathai/lecture/
2	Telephone Conversation - Wole Soyinka https://www.k-state.edu/english/westmank/spring_00/SOYINKA.html
3	Anxiety Monster- RhonaMcFerran- www.poetrysoup.com

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SYLLABUS WITH EFFECT FROM 2023-2024

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 - Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0

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 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER - III
CORE – V: CORPORATE ACCOUNTING I

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244C3A	5				5	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								15

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V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	

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NOTE: Latest Edition of Textbooks May be Used

Web Resources

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

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

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244C3B	5				5	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								15
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								15

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

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

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR- SEMESTER – III
ELECTIVE - III: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244E3A	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
TOTAL								60	

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Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
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.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

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MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	P O1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER – III

Elective III – Business Mathematics & Statistics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244E3B	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.								12
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								12
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								12
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								12
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.								12
TOTAL								60	
THEORY 20% & PROBLEM 80%									
CO	Course Outcomes								
CO1	Learn the basics of ratio, proportion, indices and proportions								
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.								
CO3	Determine the various measures of central tendency								

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CO4	Calculate the correlation co-efficients.
CO5	Assess problems on time series analysis
Textbooks	
1	Dr.B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan publishing, Pune
4	Dr.S.Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium, 1- Low

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SECOND YEAR – SEMESTER – III

Elective III – Financial Derivatives

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244E3C	4				3	4	25	75	100
Learning Objectives									
LO1	To possess good skills in hedging risks using derivatives								
LO2	To understand about future contract and options								
LO3	To provide in depth knowledge about options and swaps								
LO4	To knowing about the evolution of SWAP								
LO5	To develop in depth knowledge about stock options and index futures in NSE								
UNIT	Contents								No. of Hours
I	Introduction Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps –Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives.								12
12	Futures Contract Specifications of Futures Contract - Margin Requirements – Marking to Market – Hedging using Futures – Types of Futures Contracts – Securities, Stock Index Futures, Currencies and Commodities – Delivery Options – Relationship between Future Prices, Forward Prices and Spot Prices.								12
III	Options Definition – Exchange Traded Options, OTC Options – Specifications of Options – Call and Put Options – American and European Options – Intrinsic Value and Time Value of Options –Option payoff, options on Securities, Stock Indices, Currencies and Futures – Options pricing models – Differences between future and Option contracts.								12
IV	SWAPS Definition of SWAP – Interest Rate SWAP – Currency SWAP – Role of Financial Intermediary–Warehousing – Valuation of Interest rate SWAPs and Currency SWAPs Bonds and FRNs –Credit Risk.								12
V	Derivatives in India Evolution of Derivatives Market in India – Regulations - framework – Exchange Trading in Derivatives – Commodity Futures – Contract Terminology and Specifications for Stock Options and Index Options in NSE – Contract Terminology and specifications for stock futures and Index futures in NSE – Contract Terminology and Specifications for Interest Rate Derivatives.								12
	Total								60

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CO	Course Outcomes
CO1	Explain about the types of contracts and OTC securities
CO2	Enumerate the types of future contracts like securities, stocks, indices, currencies etc.,
CO3	Describe the exchange traded options and their specifications in different models
CO4	Elaborate the SWAPS and possess knowledge about their intermediaries
CO5	Analyse the evolution of Derivatives markets in India and specification for stock options
Textbooks	
1.	Prakash B Yaragol, Financial Derivatives: Text and Cases, Vikas Publishing House, Noida.
2.	R Amuthan, Financial Derivatives, Himalaya Publishing House, Mumbai
3.	N R Parasuraman, Fundamental of Derivatives , Wiley, New Jersey
4.	CS Divyesh Patel, Financial Derivatives, Bharat Publication, New Delhi
5.	Amanchugh , DivikMaheswari , Financial Derivatives, Pearson, New Delhi
Reference Books	
1.	Jagadish R. Raiyani, Financial Derivatives in India, Abe books,UK
2.	O.P.Agarwal, Financial Derivatives and Risk Management, Himalaya publications, Mumbai
3.	Keith Redhead, „Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs“, – PHI Learning, 2011.
4.	S.L.Gupta, Financial Derivaties- Theory, Concepts and Practice, Prentice Hall Of India, 2011. Website of NSE, BSE.
5.	David Dubofsky Option and Financial Futures Valuation and Uses, McGraw Hill International Edition.
Web Resources	
1.	www.cfainstitute.org
2.	www.imf.org
3.	www.cleartax.in
4.	www.efinancemanagemwnt.com

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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

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SECOND YEAR – SEMESTER – III

SEC – 4 Basics of Entrepreneurship

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244S3A	1				1	1	25	75	100
Unit	Contents							No. of Hours	
I	Introduction to Entrepreneurship Meaning- Characteristics – Dimensions of an Entrepreneurship- Fostering critical thinking and innovation.							3	
II	Idea Generation and selection Design Thinking Process- Creativity – Innovation- Ideas Generation techniques – Analysis of Business opportunity – Fishbowl Method –Brainstroming.							3	
III	Pitching the business Idea Business Models- Costing and Pricing - -Market survey- Writing of a B-Plan							3	
IV	Bootstrap of an Enterprise Process of setting up an Enterprise – Feasibility Study-Marketing- Technical and Financial.							3	
V	Finance and Government Support to setting up of an Enterprise Sources of Funds- Government Schemes for entrepreneurs							3	
Total							15		
Text Books									
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications, Chennai.								
2	Vasanth Desai, (Reprint 2017) Dynamics of Entrepreneurial Development and Management, 24 th Edition, Himalaya Publishing House, Mumbai.								
Reference Books									
1	Dr.C.B.Gupta and S.S.Khanka(Reprint 2014), Entrepreneurship and Small Business Management, Sultan Chand & Sons, New Delhi.								

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SECOND YEAR – SEMESTER – III

SEC – 5 Website Designing

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244S3B			2		2	2	40	60	100
Unit	Contents							No. of Hours	
I	Unit 1 Introduction to Web technologies How does the Website work -Types of Websites -Static & Dynamic websites							6	
II	Unit 2 Basic tools of Web design Creating account - profiling - Create home page - Add pages, transitions, navigation, design, Template creation and Icons - Social media - Mapping - Tag video, Image, tables - text -inputs - image sliders - Icon integration - Forms							6	
III	Unit 3 Domain and hosting Payment terms for website and publishing - Add to Cart - Payment terms for customers - post maintenance - Domain Purchase - Types of Domains - Types of Hosting							6	
IV	Unit 4 Strategies to branding SEO Search engine Optimisation - Professionalise your site - Optimise for Mobile - Demonstration							6	
V	Unit 5 Website project and proposal Data collection - Marketing - Communication							6	
Total							30		
Text Books									
1	Web Design And Development: Concepts, Methodologies, Tools, And Applications By Information Resources Management Association								
2	WEB DESIGN TOOL: Get the skill you need to become a full front-end web developer by RAPHEL EZEKIEL								
Reference Books									
1	Branding and Website Essentials for Entrepreneurs (Instant Insights) by Melody Hunter								
2	Magento 2 Beginners Guide: Creating a successful e-commerce website with Magento by Gabriel Guarino								
3	Web Design Tools and Techniques by Peter Kentie								



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**DEPARTMENT OF COMMERCE
(ACCOUNTING & FINANCE)**

SHIFT - I

SYLLABUS

FROM 2023– 2024

IV SEMESTER

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (நான்காம் பருவம்)

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

2023-24

பொதுத்தமிழ் -4
தமிழும் அறிவியலும்

இரண்டாம் ஆண்டு – நான்காம் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
200L4AU	பொதுத்தமிழ் -4 தமிழும் அறிவியலும்	Supportive	Y	-	-	-	3	6	25	75	100
Pre-Requisite		பன்னிரெண்டாம் வகுப்பில் தமிழை ஒரு பாடமாகப் பயின்றிருக்க வேண்டும்							SV 2023		
Learning Objectives											
<ul style="list-style-type: none"> • தாய்மொழி வழியாக அறிவியல் பற்றிய சிந்தனைகளை வளர்த்தல். • அறிவியல் கலைச் சொல்லாக்கம் பற்றிப் பயிற்றுவித்தல். • மாணவர்களுக்கு அறிவியல் பார்வையை ஏற்படுத்துதல். • தமிழில் அறிவியல் படைப்பிலக்கியங்களை உருவாக்கத் தூண்டுதல் • தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல் 											
Expected Course Outcomes											
On the Successful completion of the Course, Students will be able to											
இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்											
CO 1	தாய்மொழி வழியாக அறிவியல் பற்றிச் சிந்திக்கும் திறன் பெற்றிருப்பர்.										K4
CO 2	அறிவியல் கலைச் சொல்லாக்கம் பற்றிய விதிகள், நுணுக்கங்களைத் தெரிந்திருப்பர்.										K5, K6
CO 3	அறிவியல் தமிழ் வளர்ச்சியில் மொழிபெயர்ப்பின் பங்கு குறித்து அறிந்திருப்பர்.										K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்										K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.										K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create											
அலகு-1	தமிழரின் அறிவியல் சிந்தனைகள்										
<ul style="list-style-type: none"> • அறிவியலும் மனித வாழ்வும் • ஐந்திணைப் பகுப்பும் சூழலியலும் • தொழில்நுட்ப மேலாண்மை • நீர் நில மேலாண்மை 											
அலகு-2	பழந்தமிழ் இலக்கியங்களில் அறிவியல் சிந்தனைகள்										
<ol style="list-style-type: none"> 1. நிலவியல் 2. உலோகவியல் 3. வானவியல் 											

4. உயிரியல்	
5. உளவியல்	
அலகு-3	இடைக்கால இலக்கியங்களில் அறிவியல் சிந்தனைகள்
1. காப்பியங்களில் அறிவியல்	
2. சிற்றிலக்கியங்களில் அறிவியல்	
3. உரைநூல்களில் அறிவியல்	
அலகு-4	இணையத் தமிழ்
1. இணையத் தமிழ் பயன்பாடு - அறிமுகம்	
2. இணையத்தமிழ்க் கல்விக்கழகம்	
3. இணைய நூலகம்	
4. செயற்கை நுண்ணறிவியல்	
5. தமிழ்நாட்டு அறிவியல் ஆளுமைகள்	
அலகு-5	கடிதம் எழுதுதலும் கட்டுரை எழுதுதலும்
<ul style="list-style-type: none"> • உறவு முறைக் கடிதப் பயிற்சி • அலுவலகக் கடிதப் பயிற்சி • விண்ணப்பப் படிவம் எழுதும் பயிற்சி • தன் விவரப் படிவம் எழுதும் பயிற்சி • கருத்து விளக்கக் கட்டுரைகள் எழுதும் பயிற்சி • பத்திரிகைகளுக்குக் கட்டுரை எழுதும் பயிற்சி 	
Text books	
<ul style="list-style-type: none"> • அறிவியல் தமிழ் இன்றைய நிலை - இராதா செல்லப்பன், உலகத் தமிழாராய்ச்சி நிறுவனம், சென்னை. • மணவை முஸ்தபா, தமிழில் அறிவியல் படைப்பிலக்கியம், மணவை பப்ளிகேஷன், சென்னை. • கலைச்சொல்லாக்கம் - மங்கை, ரங்கராசபுரம், சென்னை . • 	
Reference Books	
<ul style="list-style-type: none"> 1.தமிழர் வேளாண்மை மரபுகள் - (இல).செ.கந்தசாமி • 2. சங்க இலக்கியத்தில் வேளாண் சமுதாயம், பெ.மாதையன், நியூ செஞ்சுரி புக் ஹவுஸ் 3. தமிழில் அறிவியல் இதழ்கள்சாமுவேல்- ரா.பார்வேந்தன் ஃபிஷ்கிறீன் பதிப்பகம், கோவை 4. அறிவியல் தமிழ் - பதிப்பாசிரியர் இராதா செல்லப்பன்,பாரதிதாசன் பல்கலைக்கழகம், திருச்சிராப்பள்ளி. 5. இணையத் தமிழ் வரலாறு, மு.பொன்னவைக்கோ, பாரதிதாசன் பல்கலைக்கழகம் 6. இணையத் தமிழ், சந்திரிகா சுப்பிரமணியம் - சந்திரோதயம் பதிப்பகம் 7. இணையமும் இனிய தமிழும் - துரை. மணியரசன், இசை பதிப்பகம் 	

8. கணினித் தமிழ், இல. சுந்தரம் - விகடன் பிரசுரம்

9. மாண்புமிகு மண், பாமயன், வம்சி புகல்

10. தமிழ் இலக்கியத்தில் அறிவியல் சிந்தனைகள் வானதி பதிப்பகம், சென்னை

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- <https://www.chennaiibrary.com/>
- <https://www.sirukathaigal.com>
- <https://www.tamilvirtualuniversity.org>
- <https://www.noolulagam.com>
- <https://www.katuraitamilblogspot.com>

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2	1.
CLO1	3	2	3	3	3	2	2	2	3	2	3	2	
CLO2	3	3	2	2	2	3	2	3	3	2	2	2	
CLO3	3	2	3	3	2	2	2	3	2	3	3	2	
CLO4		3	3	2	2	2	3	2	3	2	3	3	
CLO5	3	3	2	2	2	3	3	2	2	2	3	3	

Strong -3,Medium-2,Low-

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

200L4D

FOUNDATION COURSE: PART-I HINDI PAPER-IV

Inst.Hrs. : 6

Credits : 3

Year : II

Semester : IV

PAPER –IV MODERN POETRY AND INTRODUCTION TO HINDI LITERATURE (AADHUNIK KAAL)		
Duration:	1 Semester	
Programme Outcomes:	<ol style="list-style-type: none">1. Identify the Modern poets and their works, contribution to society and Literature2. Studies the contemporary conditions and its impact on Modern poets3. Understand and differentiate the message of poets their expressional and artistic skills and4. Evaluation and critical study of Modern Poetry and Trends of Ancient Literature5. Obtain the skills of summarise, interpretation of contexts and literary attitude	
Programme Specific Outcomes:	<ol style="list-style-type: none">1. Basic knowledge of modern Poets and their works2. Basic Knowledge of History of Hindi literature and its trends3. Obtain skills of briefing, interpretation and evaluation4. Basic idea of critical and analytical study of literature.5. Obtain the application knowledge of relation between contemporary condition and literature and its impact on poets	
Course Objectives		
	<ol style="list-style-type: none">1. Identify the modern trends of Modern Hindi literature, different forms of modern literature i.e. poetry, fiction etc.2. Summarise the content of prescribed poems and understand the trends of modern Hindi Literature .3. Critical study and analysis of artistic skills of poets and their expression skills4. Employ the methods of interpreting contexts, ideas and identify the poetic skills through practicing annotation writing5. Differentiate the subject and poetic skills of prescribe poems with each other and also know about contemporary poets , writers and the impact of contemporary situations6. Conceive the aims of Literature and relations between Literature and contemporary society	<p>K1</p> <p>K2</p> <p>K4</p> <p>K3</p> <p>K5</p> <p>K6</p>

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Pre-requisites, if any:	Basic knowledge of Modern Hindi poets and their poetry
UNITS	
I	1. Asha – (Jayashankar Prasad) 2. Tum Logon se Door (Nagarjun) 3. Literary Trends of Chayavaad
II	1. Kavi Aur Kalpana – (Dhramaveer Bhaarathi) 2. Bharat Ki Aarthi - (Shamsher Bahadur Singh) 3. Literary Trends of Pragathivaad
III	1. Varadan Mangoonga Nahi (Siva Mangal Singh Suman) 2. Anevalon Se Ek Savaal (Bharat Bhooshan Agarwal) 3. Literary Trends of Nayee Kavita
IV	1. Literary Trends of Hindi Short Stories 2. Literary Trends of Hindi One Act Plays 3. Maithili Saran Gupta, Mahadevi Varma,
V	1. Jayashankar Prasad, Nirala, 2. Panth, Dinakar, Premchand, 3. Yashpaal, Jainendra Kumar, Mohan Rakesh,
Course Outcomes	1. Evaluate the poetic skills of poets and their poems 2. Identify the conditions inspire the poets and writers 3. Enumerate the literary trends and different literary forms 4. Understand the human, social, ethical and literary values 5. Obtain the knowledge to evaluate and critical analysis of literary works
Reading List (Print and Online)	1. Hindi Sahithya Ka Itihas, By: Ramchandra Shukla, Jaya Bharati Publications, 217, B, Maya Press Road, Allahabad – 211 003. 2. Hindi Sahithya Yug Aur Pravritiya By: Dr. Sivakumar Varma, Asok Prakashan Nayi Sarak, New Delhi – 6. 3. Hindi Sahithya ka Itihas By : Gulabroy, Lakshmi Narayana Agarwal Book Publishers and seller, Anupama Plaza – 1, Block No. 50, Sanjay Palace, Agra – 282002
Recommended Texts	6. Poetry Selection Madras University Publications University of Madras

UNIVERSITY OF MADRAS

FOUNDATION COURSE: HINDI

EXISTING SYLLABUS (22-23) FOLLOWED FOR THE ACADEMIC YEAR 2023-2024

Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	M	S	M
CO 3	S	S	M	S	S
CO 4	M	M	S	S	S
CO 5	S	S	S	S	S

UNIVERSITY OF MADRAS

FOUNDATION COURSE: FRENCH

SYLLABUS WITH EFFECT FROM 2023-2024

UG & 5 Year PG Integrated – SEMESTER – IV

Foundation Course: Translation, Comprehension and Grammar - II

Course Outcomes	<ol style="list-style-type: none"> 1. Apply connecting words (<i>cause, but, concession, condition, hypothèse, conséquence</i>) to improve the spoken as well as written communication skills 2. Differentiate the various past tenses in “<i>Les Temps du Passé</i>” and their unique usage 3. Summarize the literary texts 4. Identify and apply the different grammatical tenses of “<i>les temps du passé</i>” in sample exercises to practice 5. Critically assess the literary texts through an analysis of its themes, narrative techniques, characters and its cultural significance 		
Course	Foundation Course in French	Course Code	200L4C
Title of the Course:	Translation, Comprehension and Grammar – II		
Credits:	3		
Pre-requisites, if any: ----			
Course Objectives	Demonstrate the usage of connecting words in a given text	K2	
	Understand and differentiate the various types of past tenses in “ <i>Les Temps du Passé</i> ”	K2 and K4	
	Summarize the literary texts after a thorough analysis	K2 and K4	
	Identify and apply the different grammatical tenses of “ <i>les temps du passé</i> ”	K3	
	Analyze and critically assess the literary texts with regard to the themes and literary techniques	K4 and K5	
UNITS			
I	<i>Estula</i> <i>Décadi et son grand-père</i> Le plus-que-parfait		
II	<i>Une mauvaise nouvelle</i> <i>L'égoïste puni</i> Le passé simple		
III	<i>La visite de la grand-mère</i> L'expression de la cause L'expression de la conséquence		
IV	<i>Le Horla</i> L'expression du but L'expression de la concession		
V	<i>Monsieur Friquet</i> <i>Le lévrier et le serpent</i> L'expression de la condition et de l'hypothèse		
Prescribed Text	K. Madanagobalane & N.C. Mirakamal, <i>Le français par les textes</i> , Chennai, Samhita Publications – Goyal Publisher & Distributors Pvt Ltd, 2017		

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FOUNDATION COURSE: FRENCH

SYLLABUS WITH EFFECT FROM 2023-2024

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	M	L	S	M	L	S	S	S	M	S	M
CO2	S	M	M	L	M	M	L	S	S	S	S	M	M
CO3	M	S	S	M	M	M	M	S	S	M	M	S	M
CO4	S	M	M	L	M	M	L	S	S	S	S	M	M
CO5	M	S	S	M	M	M	M	S	S	M	M	S	M

S-Strong M-Medium L-Low

SEMESTER IV

Title of the Paper : Translation, Comprehension and Grammar-II

Prescribed textbook: K.Madanagobalane & N.C.Mirakamal, *Le français par les textes*, Chennai, Samhita Publications-Goyal Publisher & Distributors Pvt Ltd, 2017

The following texts from the prescribed textbook:

- § *Estula*
- § *Décadi et son grand-père*
- § *Une mauvaise nouvelle*
- § *L'égoïste puni*
- § *La visite de la grand-mère*
- § *Le Horla*
- § *Monsieur Friquet*
- § *Le lévrier et le serpent*

The following grammar components are chosen from the prescribed textbook:

- § Le plus-que-parfait

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FOUNDATION COURSE: FRENCH
SYLLABUS WITH EFFECT FROM 2023-2024

- § Le passé simple
- § L'expression de la cause
- § L'expression de la conséquence
- § L'expression du but
- § L'expression de la concession
- § L'expression de la condition et de l'hypothèse

Paper setters to strictly adhere to the syllabus and ask questions only from the pages included in the syllabus. Questions should cover the entire syllabus.

QUESTION PAPER PATTERN

Time : 3 Hours

Maximum Marks : 75

Section A (10 x 2 = 20 Marks)

Answer any TEN questions

15 questions to be asked from the prescribed texts (name of the text might be included within brackets in the question)

Section B (5 x 5 = 25 Marks)

Answer any FIVE questions

8 Grammar exercises to be given from the prescribed textbook

Section C (3 x 10 = 30 Marks)

Answer any THREE

3 must be answered out of 5 topics (1 translation of a prescribed text, 1 translation of unknown text, 1 comprehension of unknown text, 2 summaries of the prescribed texts)

UNIVERSITY OF MADRAS
UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
SYLLABUS WITH EFFECT FROM 2022-2023

BFC-LS004

FOUNDATION COURSE: PART-I SANSKRIT PAPER-IV

Inst.Hrs. : 6
 Credits : 3

Year : II
 Semester : IV

Paper IV – Alankara, Didactic & Modern literatures and Translation

Course Outcome	1. Apply the usage of compound words 2. Differentiate the alankaras 3. Translate the prose passages prescribed 4. Identify and apply different grammatical tenses of “Mahabharata” related translation 5. Analyze and critically assess the literary texts
UNITS	
I	Introduction to Didactic literature (<i>Pañcatantram</i> and <i>Hitopadeśah</i>) Text: The lion and the hare शशकसिंहकथा (<i>Śaśakasimhakathā</i>) from <i>Pañcatantram</i> and The jackal and the elephant शृगालहस्तिकथा (<i>Śrgālahastikathā</i>) a story from <i>Mitralābhaḥ</i> of <i>Hitopadeśah</i>
II	<i>Alaṅkārah</i> - i. <i>Upamā</i> , ii. <i>Rūpakam</i> , iii. <i>Ullekhaḥ</i> , iv. <i>Utprekṣā</i> and v. <i>Vyatirekaḥ</i>
III	Introduction to Modern literature - Introduction to अर्थशास्त्रम् (<i>Artha śāstram</i>) of चाणक्यः (<i>Cāṇakyaḥ</i>) - Introduction to मयमतम् (<i>Mayamatam</i>) - Introduction to नीतिद्विषष्टिका (<i>N t i d v i ṣ a ṣ ṭ h i k ā</i>) - <i>S l o k ā s</i> - 1 t o 10 - I n t r o d u c t i o n t o t h e l i f e h i s t o r y o f श्रीआदिशङ्कराचार्यः (<i>Śrī -Ādi śaṅkar ācār yaḥ</i>), श्रीरामानुजाचार्यः (<i>Śrī Rāmānuj ācār yaḥ</i>) and श्रीमध्वाचार्यः (<i>Śrī Mādhvācār yaḥ</i>)
IV	Introduction to Modern literature in Sanskrit - Text: तिरुक्कुरळ् संस्कृतानुवादः (Sanskrit translation of Tirukkural) <i>Slokās</i> 1 to 10 ईश्वरवन्दनम् (<i>Kaḍavuḷ Vāzhththu</i>) by कलियन् रामानुजजीयर् (<i>Kaliyan Rāmānujajīyar</i>) नालडियार् (<i>Nālaḍiyār</i>) translated by श्री एस्. एन्. रामदेशिकः (<i>Śrī S N Rānadeśi ka</i>) - <i>S l o k ā s</i> : 1 t o 5
V	Translation from prose section Unit - I stories Grammar: Conjugation - <i>Loṭ lakārāḥ</i> (Imperative mood) (i) गच्छतु (<i>Gacchat u</i>) (ii) तिष्ठतु (<i>Ti ṣ ṭ hat u</i>) (iii) पठतु (<i>Paṭ hat u</i>) (iv) शृणोतु (<i>Śr ṇ ot u</i>) (v) करोतु (<i>Kar ot u</i>)

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UG & 5 YR INTEGRATED DEGREE – FOUNDATION COURSE
SYLLABUS WITH EFFECT FROM 2022-2023

Course Objectives	Demonstrate the usage of connecting words	K2
	Understand the alankaras which are used in devotional lyrics	K2
	Draft and summarize the literary texts	K3
	Identify the meaning, types of figure of speech of the prescribed text	K3
	Analyze and critically assess the literary texts	K4

Book recommended for Reference	<i>Kalāsālā-Saṃskṛta-Sukhabodhinī - IV</i> To be Published by: University of Madras, Chennai - 5
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Mapping with Programme Outcomes:

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	M	S	S	S
CO5	S	S	S	S	M

S-Strong M-Medium L-Low

UNIVERSITY OF MADRAS

U.G. AND FIVE YEAR INTEGRATED PG DEGREE PROGRAMS

FOUNDATION COURSE: PART IV – ARABIC

(EXISTING SYLLABUS (22-23) FOLLOWED FROM THE ACADEMIC YEAR 2023-2024)

Programme:	U.G. AND FIVE YEAR INTEGRATED P.G. DEGREE PROGRAMS FOUNDATION COURSE: PART IV – ARABIC
Programme Code:	BFC-LA23
Duration:	4 Semesters
On successful completion of this program, the graduates are expected to achieve the following:	
Programme Outcomes:	<ol style="list-style-type: none">1. Acquire the knowledge of the structure of Arabic words2. Acquaint with the knowledge of basic Arabic grammar3. Become familiar with the knowledge of phonetic system of Arabic language4. Able to communicate in Arabic5. Have the knowledge of moral values in the light of Quran and Hadith
Programme Specific Outcomes:	<ol style="list-style-type: none">1. Understand the sounds and phrasing of Arabic language.2. Learn the basic Arabic grammar3. Develop communication skills in Arabic4. Acquire new vocabulary in Arabic5. Learn the moral values of the Holy Quran and Sunnah

Course IV	Course Code	Title of the Course	Credits
FC	200L4H	Paper IV : Quran and Hadith	3
Course Outcome	<ol style="list-style-type: none"> 1. Know the principal textual sources of the Islamic tradition: The Qur'an and the Hadith. 2. Know the role of Quran and Hadith in the synthesis of Islamic faith and practice. 3. Understand the structure of Arabic grammar through Quran and Hadith. 4. Understand the methodology of translation of Quran and Hadith. 5. Understand the moral values of Quran and Hadith 		
Pre-requisites, if any:	Nil		
Course Objectives	<ol style="list-style-type: none"> 1. Know the importance of Quran and Hadith. 2. Understand the style of Quran and Hadith. 3. Understand the role of Quran and Hadith in the Islamic faith and law. 		
	<ol style="list-style-type: none"> 4. Know the structure of Arabic grammar through the examples from Quran and Hadith. 5. Learn the cultural and moral values. 		
Units			
I	(1) سورة لقمان من القرآن الكريم 2. أحاديث سهلة للدكتور ف. عبد الرحيم) سورة لقمان من الآية 1 إلى الآية 10		
II	من الآية 11 إلى 20		
III	من الآية 21 إلى 34		

IV	أحاديث سهلة من الحديث 1 إلى الحديث 10
V	من الحديث 11 إلى الحديث 20
Prescribed Text Book	1. سورة لقمان من القرآن الكريم 2. أحاديث سهلة للدكتور ف. عبد الرحيم 1) Sooratu Luqman 2) Ahadeeth Sahlah By Dr. V. Abdur Rahim
Reading List (Print and online)	Tafsir Al-Jalalain The Noble Quran, Dr. Muhammad Muhsin Khan and Muhammad Taqi-Ud-Dhin Al-Hilali الأربعون النووية نصوص من الحديث النبوي الشريف، الدكتور ف. عبد الرحيم
	شرح أحاديث سهلة، الدكتور ش. عبد المالك https://quran.com/ https://sunnah.com/nawawi40

Method of Evaluation:

Internal Assessment	End Semester Examination	Total	Grade
25	75	100	

Methods of assessment:

Recall (K1) - Simple definitions, MCQ, Recall steps, Concept definitions

Understand/ Comprehend (K2) - MCQ, True/False, Short essays, Concept explanations, Short summary or overview

Application (K3) - Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain

Analyse (K4) - Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge

Evaluate (K5) - Longer essay/ Evaluation essay, Critique or justify with pros and cons

Create (K6) - Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations

Mapping with Programme Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5
CO	1	2	3	3	3

3-Strong 2-Medium 1-Low

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR - SEMESTER IV

PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
200L4ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To help learners imbibe goal-setting attitude.									
LO2	To enable them to understand the value of integrity.									
LO3	To help them deal with emotions.									
LO4	To teach the learners to frame sentences using tenses.									
LO5	To enhance reporting skills.									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	GOAL SETTING (UNICEF) Life Story 1.1 From Chinese Cinderella – Adeline Yen Mah 1.2 Why I Write - George Orwell Short Essay 1.3 On Personal Mastery – Robin Sharma 1.4 On the Love of Life – William Hazlitt							20		
II	INTEGRITY Short Story 2.1 The Taxi Driver – K.S. Duggal 2.2 Kabuliwala - Rabindranath Tagore 2.3 A Retrieved Reformation – O Henry Extract from a play 2.4 The Quality of Mercy (Trial Scene from the Merchant of Venice - Shakespeare)							20		
III	COPING WITH EMOTIONS Poem 3.1 Pride – Dahlia Ravikovitch 3.2 Phenomenal Woman – Maya Angelou Reader’s Theatre 3.3 The Giant’s Wife A Tall Tale of Ireland – William Carleton 3.4 The Princess and the God : A Tale of Ancient India							20		

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

IV	Language Competency Sentences 4.1 Simple Sentences 4.2 Compound Sentences 4.3 Complex Sentences Direct and Indirect Speech	15
V	Report Writing 5.1 Narrative Report 5.2 Newspaper Report Drafting Speeches 5.3 Welcome Address 5.4 Vote of Thanks	15

Course Outcomes

Course Outcomes	On completion of this course, students will	
CO1	Determine their goals	PO1,PO7
CO2	Identify the value of integrity.	PO1,PO2,PO10
CO3	Deal with emotions.	PO4,PO6,PO9
CO4	Frame grammatically correct sentences	PO4,PO5,PO6
CO5	Write cohesive reports.	PO3,PO8

Text Books (Latest Editions)

1	Oxford Practice Grammar , John Eastwood, Oxford University Press
2	Cambridge Grammar of English , Ronald Carter and Michael McCarthy
3.	George Orwell Essays, Penguin Classics

Web Resources

1	http://www.gradesaver.com/George-orwell-essays/study/summary
2	O' Henry. A Retrieved Reformation. https://americanenglish.state.gov/files/ae/resource_files/a-retrieved-reformation.pdf
3	Maya Angelou. Phenomenal Woman. https://www.poetryfoundation.org/poems/48985/phenomenal-woman
4	The Quality of Mercy, https://poemanalysis.com
5	https://www.oxfordscholarlyeditions.com/display/10.1093/actrade/9780199235742.book.1/actrade-9780199235742-div1-106-William-Hazlitt

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 – Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0

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

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING – II

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244C4A	5				5	5	25	75	100
Learning Objectives									
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									

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

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

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR– SEMESTER– IV

CORE PAPER VIII –PRINCIPLES OF MARKETING

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244C4B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XIStd									
Unit	Contents								No. of Hours
I	Introduction to Marketing Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15
II	Market Segmentation Meaning and definition – Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic – Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.								15
III	Product & Price Marketing Mix — an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies – Objectives –Factors Influencing Pricing– Kinds of Pricing.								15
IV	Promotions and Distributions Elements of promotion – Advertising – Objectives - Kinds of Advertising Media - Traditional vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling –Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.								15

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V	Competitive Analysis and Strategies Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E-Marketing & M-Marketing – E-Tailing – CRM –Market Research – MIS and Marketing Regulation.	15
	TOTAL	75
CO	CourseOutcomes	
CO1	Develop an understanding on the role and importance of marketing	
CO2	Apply the 4p's of marketing in their venture	
CO3	Identify the factors determining pricing	
CO4	Use the different Channels of distribution of industrial goods	
CO5	Understand the concept of E-marketing and E-Tailing	
Textbooks		
1	Philip Kotler, Principles of Marketing : A South Asian Perspective, Pearson Education, NewDelhi	
2	Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr.Amit Kumar, Principles of Marketing, Shashi bhawan Publishing House,Chennai	
4	Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons.New Delhi	
5	Neeru Kapoor Principles Of Marketing, PHILearning,NewDelhi	
Reference Books		
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book,Taxmann,Newdelhi	
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.	
3	Assael, H.Consumer Behaviour and Marketing Action,USA :PWS-Kent	

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4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks May be Used	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

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

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL SERVICES

(Common to B.Com (General))

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244E4A	3				3	3	25	75	100
Learning Objectives									
LO1	To impart knowledge on the role and function of the Indian financial system.								
LO2	To enrich their knowledge on key areas relating to management of financial products and services								
LO3	To familiarize students about Venture Capital, Leasing.								
LO4	To make them understand the Credit Rating system.								
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								9
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								9
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.								9
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.								9

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V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	9
TOTAL		45
Course Outcomes		
CO1	Summarise the role and function of the financial system	
CO2	Gain practical knowledge on key areas relating to management of financial products and services	
CO3	Familiarize students about Venture Capital, Leasing.	
CO4	Infer the importance of the Credit Rating system.	
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	
Textbooks		
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.	
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.	
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.	
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.	
Reference Books		
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.	
2	Perry Stinson, Bank management and Financial Services,Clanrye International, USA.	
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.	
4	B. Santhanam, Financial Services, Margham Publications, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html	
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/	
3	https://scripbox.com/mf/what-is-mutual-fund/	

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

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER – IV

Elective IV - Investment Analysis and Portfolio Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244E4B	3				3	3	25	75	100
Learning Objectives									
LO1	To inculcate interest in students towards investment science and financial management.								
LO2	To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes								
LO3	To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process								
LO4	To develop knowledge in the areas of systematic savings for tax-planning and investment planning								
LO5	To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Introduction to Investment Meaning of investment , Investment vs speculation –Reasons for investing, Essential features of a good investment Programme/Features- Factors influencing the investment decision - Qualities of a successful investment – Contrary thinking - Patience composure - Flexibility and openness and decisiveness - Portfolio Management Process - Common Errors in Investment Management – Investment strategies. Non-Marketable Financial Assets: Bank Deposits- Company Deposits- Post-Office Deposits Schemes- Employees Provident Funds- Debentures-Preference Shares- Equity Shares- Life Insurance Schemes- ULIP- Real Estate - Pension funds-exchange traded funds (ETF) and gold ETFs,								9
II	Risk- Return Concepts Components of returns yield - capital gain-expected return and realized return - Risk-meaning- Risk and Uncertainty – Causes for risk – Types of Risk - Systematic and Unsystematic risk Expected risk return trade-off - Calculation of expected return- calculation of risk- Beta- Calculation of beta.								9
III	Security Analysis Fundamental Analysis-EIC Analysis - Economy Analysis - Meaning, Key economic variables, Industry Analysis -Meaning, Industry life cycle, characteristics of an industry and Porter’s model,								9

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	Company Analysis - Analysis of financial statements, future prospects of a company	
IV	Introduction to Portfolio Management Meaning-The Portfolio management Process Categories. Investment strategy objectives—Risk and Beta—Time value of money application to portfolio management—MPT and Dominance concept— SEBI guidelines for portfolio management service. Asset Allocation: Process, Types of asset allocation, Management style, Different approaches to allocation decision, and overview of allocation techniques	9
V	Portfolio Selection and Construction Portfolios return Portfolio risk, Portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, Selection of optimal portfolio, Markowitz model, The sharpe Index model Single index model Measuring security and portfolio's return and risk under single index model. Capital Asset Pricing Theory, The capital market line SML and CML, Pricing of securities with CAPM and its arbitrage theory.	9
	Total	45
CO	Course Outcomes	
1.	On the successful completion of the course, the students will be able to: Analyse and evaluate the investment purposes, the efficiency of key stages of the investment process;	
2.	Calculate the risk and expected return of various financial instruments and investment portfolios;	
3.	Implement in practice the quantitative methods of investment decision making; apply the principles of portfolio theory in the process of investment portfolio management	
4.	Explain the various mutual fund scheme and systematic investment plans under SEBI guidelines	
5.	Elaborate the concepts of portfolio management, selection, and construction	
	Textbooks	
1.	Arshdeep, Kiran Jindal, Security Analysis and Portfolio Management, Kalyani Publishing House, New Delhi	
2.	Pandian P. (2018). Security analysis and portfolio management. Vikas publishing house Pvt Ltd. Noida	
3.	V.K. Bhalla, Investment Management, S Chand & Co, New Delhi	
4.	Dr. S. Gurusamy, Security Analysis and Portfolio Management, Vijay Nicole Imprints Private Limited, Chennai	
	Reference Books	
1.	Bhalla, V. (2018). Investment Management. New Delhi: Sultan Chand Publications	

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2.	Fischer, D. E., & Jordon, R. J. (2018). Security Analysis and Portfolio Management . Prentice Hall Of India, New Delhi
3.	Chandra, P. (2019). Investment Analysis and Portfolio Management . McGraw Hill Education
Web Resources	
1.	www.nseindia.com
2.	www.moneycontrol.com
3.	www.sebi.gov.com
4.	www.cfsinstitute.org
5.	www.springer.com

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

Cos	POs								PSOs		
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3-Strong, 2-Medium , 1- Low

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SECOND YEAR – SEMESTER – IV

Elective IV- Operation Research

(Common to B.Com- General & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244E4C	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
UNIT	Contents								No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								9
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								9
III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation								9
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)								9

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V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	9
	Total	45
CO	Course Outcomes	
CO1	Frame a linear programming problem for quantitative decisions in business planning.	
CO2	Optimise economic factors by applying transportation and assignment problems.	
CO3	Apply the concept of game theory and simulation for optimal decision making.	
CO4	Analyse and manage inventories to meet the changes in market demand.	
CO5	Construct networks including PERT, CPM for strategic management of business projects.	
Textbooks		
1.	C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida	
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi	
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai	
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi	
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited	
Reference Books		
-	S Kalavathy, Operations Research, Vikas Publications, Noida	
-	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019	
-	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai	
-	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021	
-	P.R.Vittal - Operation Research, Margham Publications, Chennai	

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Web Resources	
1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

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SECOND YEAR – SEMESTER – IV

SEC – 6 Cash accounting and operating cycle

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244S4A	2				2	2	25	75	100
Unit	Contents							No. of Hours	
I	Introduction to Cash Accounting-Accrual Basis of Accounting-Accrual and Cash accounting comparison							6	
II	Balance sheet and Income Statement-Accounts Payable-Basic Cash flow Statement							6	
III	Introduction to working capital- Meaning-Direct and Indirect Cost-Current Assets-Cash Conversion							6	
IV	The Operating Cycle- Inventory Days							6	
V	Profit, Assets and Cashflow-The Profit Equation- Assumed Assets-The Financial Crisis							6	
								30	
Text Books									
1	Cost Accounting – S.P.Jain & K.L. Narang from Kalyani Publishers								
2	Financial Accounting- R.L. Gupta & V.K. Gupta from Sulthan Chand and Sons								

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SECOND YEAR – SEMESTER – IV

SEC – 7 FinTech

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
244S4B	2				2	2	40	60	100
Unit	Contents							No. of Hours	
I	Overview of Financial Technology Financial Technology - Emerging Technologies - India's FinTech Ecosystem - Value Creation -FinTech Adaption - FinTech Global Scenario							6	
II	Internet of Things (IoT) & Application Program Interfaces Introduction to Internet of Things & Application Program Interfaces - Financial System Communication - Open Banking							6	
III	Avenues of FinTech & Strategies of Artificial Intelligence/Machine Learning Equity Crowd Funding - Wealth Management – P2P & Marketplace lending - Introduction to Artificial Intelligence / Machine Learning - Difference between Artificial Intelligence & Machine Learning - Fintech Applications / Case Studies							6	
IV	FinTech Regulations Govt. initiatives in India (NPCI, UPI, OCEAN) - Security and Privacy in FinTech - Data Protection Laws & Regulations							6	
V	Project							6	
	Total							30	
Note : 40 marks of CIA will be carried out in the form of Project									
Text Books									
1	Agustin Rubini, "Fintech in a Flash: Financial Technology Made Easy", Zaccheus, 3rd Edition, 2018								
2	Susanne Chishti and Janos Barberis, " The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries", John Wiley, 1st Edition, 2016								
3	Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, "Disrupting Finance: FinTech and Strategy in the 21st Century", Palgrave, 1st edition, 2018								
4	Abdul Rafay, "FinTech as a Disruptive Technology for Financial Institutions", IGI Global, January, 2019								
5	Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018								
6	The Internet of Things by Samuel Greengard from The MIT Press								

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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Books for Reference :

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

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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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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.

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



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**Dr. MGR-JANAKI COLLEGE
OF ARTS & SCIENCE FOR WOMEN**

SATHYABAMA MGR MALIGAI
11 & 13, Durgabai Deshmukh Road, RA Puram, Chennai - 28

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**DEPARTMENT OF COMMERCE
(ACCOUNTING & FINANCE)**

SHIFT - I

SYLLABUS

FROM 2023– 2024

V SEMESTER

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

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING – I

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344C5A	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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.								15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
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.								15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15
TOTAL								75	

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THEORY 20% & PROBLEMS 80%	
Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.
Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS, CostAccounting, Vijay Nicole Imprints Pvt.Ltd.Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

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

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

3 – Strong, 2- Medium, 1- Low

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 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344C5B	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								15
II	Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								15

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III	<p>Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.</p>	15
IV	<p>Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. 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 - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>	15
V	<p>Digital Banking Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15
TOTAL		75
Course Outcomes		
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	

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Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>Katait Sanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

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

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

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE-I

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344C5C	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO2	To compute the residential status of an assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.								15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .								15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.								15

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V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
TOTAL		75
Course Outcomes		
THEORY 20% & PROBLEMS 80%		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
CO2	Assess the residential status of an assessee & the incidence of tax.	
CO3	Compute income of an individual under the head salaries.	
CO4	Ability to compute income from house property.	
CO5	Evaluate income from a business carried on or from the practice of a Profession.	
Textbooks		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.	
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman.	
4	Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

3 – Strong, 2- Medium, 1- Low

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

UNIVERSITY OF MADRAS
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 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344C5D	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations								15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation								15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.								15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors								15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules								15
TOTAL								75	

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Course Outcomes	
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
Textbooks	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
5	Essentials of Auditing, Dr. K. Sundar & K. Paari, Vijay Nicole Imprints Private Limited, Chennai
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER – V
DISCIPLINE SPECIFIC ELECTIVE: FINANCIAL MANAGEMENT

(Common to B.Com-Gen, BM & CA)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344E5A	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.								12
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage								12
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.								12

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IV	Dividend Decision 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.	12
V	Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
TOTAL		60
THEORY 40% & PROBLEMS 60%		
Course Outcomes		
CO1	Recall the concepts in financial management.	
CO2	Apply the various capital structure theories.	
CO3	Apply capital budgeting techniques to evaluate investment proposals.	
CO4	Determine dividend pay-outs.	
CO5	Estimate the working capital of an organization.	
Textbooks		
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.	
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.	
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.	
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.	
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.	
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.	
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.	
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.	

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5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAG E	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE: INDIRECT TAXATION

(Common to B.Com- Gen, BM, MM & Co-op.)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344E5B	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment								12

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IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	12
TOTAL		60
Course Outcomes		
CO1	Acquaintance with Indirect tax laws	
CO2	Exposed to the overview of GST.	
CO3	Apply provisions of CGST and IGST	
CO4	Summarise procedures of GST	
CO5	Discuss aspects of Customs Duty in India	
Textbooks		
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.	
2	Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
Reference Books		
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation, Margham Publications, Chennai.	

3	Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.	
4	Guidance material on GST issued by CBIC, Government of India.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.	
2	https://tax2win.in/guide/gst-procedure	
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9	

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MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE: HUMAN RESOURCE MANAGEMENT

(Common to B.Com-Gen & CA)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344E5C	4				3	4	25	75	100
Learning Objectives									
C1	To explore to the aspects relating of Human resource management								
C2	To equip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	12

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III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.	12
V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	12
	TOTAL	60
CO	Course Outcomes	
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
CO5	Formulate strategies for employee welfare.	
	Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	

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5	Dr. K. Sundar & Dr. J. Srinivasan, Human Resource Management, Vijay Nicole Imprints Private Limited, Chennai
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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 SYLLABUS WITH EFFECT FROM 2023-2024

THIRD YEAR – SEMESTER – V

Discipline Specific Elective 4/4 -Merchant Banking

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344E5D	4				3	4	25	75	100
Learning Objectives									
LO1	To enables the students to get an overview on merchant banking services.								
LO2	To help the students to know the challenges faced by merchant bankers								
LO3	To enable the students to get a bird's eye view on the book building process								
LO4	To assist the student enhance about private placement and various instruments of merchant banking								
LO5	To make student aware of the role of merchant banking services in the current business environment								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Merchant Banking Introduction – Concept of Merchant Banking – Functions – Qualities required for Merchant Banker - Recent Development & Challenges in Merchant Banking - Legal Regulatory frame work of Merchant Banking, SCRA- FEMA – SEBI Guidelines to the Merchant Banker								12
II	Issue Management Pre & Post Issue Management – issue Pricing – Designing of capital Structure, Brokers in Issue Management & Their Responsibilities- Register – Underwriters – Types - Bought out Deals, Best Effort Deal, Underwriting Commission and Underwriting agreement –Devolvement - Assessment of an issue for underwriting – Green shoe option								12
III	Book Building Book building – Meaning and concept – Book Building offer, Fixed price Offer –Alternative book build offers – Lead Managers – Duties, Responsibilities and appointment of lead managers – Role of Merchant Banker as a Lead Manager								12
IV	Private Placement Definition – Categories of private placements – private placement with the purview of merchant banking – market segment for privately placed debts – PSU Bonds, Municipal Bonds, Institutional Bonds, Corporate Bonds, Securitized Debt Instruments – Role of Merchant Banker in private placements.								12
V	Merchant Banking Services Corporate Counseling – Project counseling - Loan Syndication – Portfolio Management –Offshore Finance – NRI Investment and Advisory Services,								12

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	Leasing services –Concept, Meaning and significance.	
	Total	60
CO	Course Outcomes	
CO1	Expand the conceptual analysis about Merchant Banking	
CO2	Understand the functioning of Merchant Bankers related to Issue Management Process	
CO3	Analyse about the book building and role of Merchant Bankers	
CO4	Elaborate the private placement and debt instrument process	
CO5	Enumerate about concept the Merchant Banking Services	
Textbooks		
1.	Prof. Anil Agashe, Merchant banking and financial services, Everest publishing house, Pune	
2.	S Gurusamy, merchant banking, Vijay Nicole , chennai	
3	L Natarajan, merchant banking and financial services, Margham publications, Chennai	
Reference Books		
1.	Madhuvij, Swati Dhawan , merchant banking and financial services, McGraw hill , new delhi	
2.	DrRavichandran Krishnamurthy, merchant banking and financial services, Himalaya publishing house, mumbai	
3	H R machiraju, merchant banking, new age international publishers, new delhi	
Web Resources		
1.	https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=9	
2.	https://www.nism.ac.in	
3	https://www.slideshare.net	



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**DEPARTMENT OF COMMERCE
(ACCOUNTING & FINANCE)**

SHIFT - I

SYLLABUS

FROM 2023– 2024

VI SEMESTER

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THIRD YEAR – SEMESTER - VI

CORE –XIII: COST ACCOUNTING – II

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344C6A	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents								No. of Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.								18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.								18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								18
	TOTAL								90
THEORY 20% & PROBLEMS 80%									

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Course Outcomes	
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER – VI
CORE – XIV: MANAGEMENT ACCOUNTING

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344C6B	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								18
II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								18
III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								18

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IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	18
V	Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
TOTAL		90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting	
CO2	Apply the knowledge of preparation of Financial Statements	
CO3	Analyse the concepts relating to fund flow and cash flow	
CO4	Evaluate techniques of budgetary control	
CO5	Formulate criteria for decision making using principles of marginal costing.	
Textbooks		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.	
Reference Books		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.	
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.	

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NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE – II

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344C6C	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I stSem									
Unit	Contents								No. of Hours
I	Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								18
II	Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept								18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								18
IV	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)								18
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).								18
TOTAL								90	
THEORY 20% & PROBLEMS 80%									

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Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER – VI

Discipline Specific Elective 5/6 - Indian Accounting Standards

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344E6A	5				3	5	25	75	100
Learning Objectives									
LO1	After studying this unit, the student To understand the concept of Accounting Standards and their Committee								
LO2	To familiarize with the framework and presentation of Financial Statements								
LO3	To disclosure requirements and valuation of numerous financial transactions								
LO4	To identify the treatments of issue and redemption of shares,								
LO5	To provide insight into the revaluation, depreciation and useful for economic life								
UNIT	Contents								No. of Hours
I	The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice - The powers and duties of the external auditors - the audit report and its qualification for accounting statements not in accordance with bestpractice								15
II	The IASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IAS 1)- The preparation of cash flow statements (IAS 7) - Reporting Performance; the measurement of income - extraordinary items prior period items								15
III	The treatment in an enterprise's financial statements of shares, debentures, dividends and interest – the recognition of revenue (IAS 18) - the distribution of profit and the maintenance of capital – The disclosure of related parties to a business (IAS 24).								15
IV	The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events occurring after the balance sheet date (IAS 10)- Provisions, contingent liabilities and contingent assets (IAS 37).								15
V	Property, Plant and Equipment (IAS 4+16+36) - the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals - Goodwill (excluding Goodwill arising on consolidation) and Intangible								15

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	Fixed Assets (IAS 38 and IAS 36) - recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IAS 12+20), and deferred tax (IAS 12).	
	Total	75
CO	Course Outcomes	
CO1	Understood the content of IND AS and audit report process	
CO2	Analyse the required financial statements for preparation of cash flow statements	
CO3	Interpret the treatments of financial statements.	
CO4	Explain accounting treatments share issue, redemption, and contingencies	
CO5	Summarize calculation of depreciation and utilise revaluation, recognition, and amortisation	
Textbooks		
1.	Taxmann's Indian Accounting Standards	
2.	Dolphy D'Souza, Indian Accounting Standards, Snow white publications	
3	MukeshSaraf, Indian Accounting Standards, Bharat	
Reference Books		
1.	Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis	
2.	Snowwhite's , Indian Accounting Standards	
3	T P Ghosh, Indian Accounting Standards, Taxmann's	
Web Resources		
1.	http://www.icaai.org	
2.	http://www.udemy.com	
3	http://www.indianaccountind.in	
4	http://www.webtel.in	

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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

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THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE: COMPUTER APPLICATION IN BUSINESS

(Common to B.Com-Gen & BM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344E6B	1	2	2		3	5	40	60	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.								15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								15

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V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	15
	TOTAL	75
Theory 40% & Practical 60%		

Course Outcomes	
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
Textbooks	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books	
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.

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NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

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

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

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 7 / 8: Financial Reporting

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344E6C	5				3	5	25	75	100
Learning Objectives									
LO1	To interpret and analyse the general purpose of financial reporting and IND AS								
LO2	To evaluate the knowledge of disclosures like Accounting Standards, SEBI								
LO3	To understand differing accounting policies and their impact on financial statements								
LO4	To demonstrate about financial statements with the help of Ratio Analysis.								
LO5	To provide knowledge in emerging trends in E-commerce reports.								
UNIT	Contents								No. of Hours
I	Introduction Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, Understanding financial statements of a Joint Stock Company : Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Accounting Standards, Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.								15
II	Disclosures Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website.								15
III	Analysis of Financial Statements – Techniques Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Cash Flow Analysis, Trend Analysis.								15
IV	Analysis of Financial Statements – A Case Study Intra-firm and inter-firm comparison of any three listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates, CAGR, Z-score etc. in the analysis.								15
V	Emerging Trends in Reporting Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs, Indian Accounting Standard and its implication on E-Commerce companies Integrated Reporting – Meaning, Purpose, Salient features of								15

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	framework, the Capitals and Value creation , Value Added Statement	
	Total	75
CO	Course Outcomes	
CO1	Identify the basic reporting structure of accounting information, statements framework and Indian Accounting Standards	
CO2	Describe the process of Disclosures under Companies Act, 2013	
CO3	Prepare various financial statement, Ratio Analysis and cash Flow Analysis	
CO4	Understand the techniques of financial decision making in the business corporates.	
CO5	Explain the recent trends on reporting and integrated reports.	
Textbooks		
1	Bhattacharya. K Ashish, Corporate Financial Reporting and Analysis, PHI Learning, New Delhi	
2.	Gupta, Ambrish, Financial Accounting for Management: An analytical perspective, Pearson education, New Delhi	
3	Lal, Jawahar&Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.	
4	Sapra, Ritu, Kaur, Kamaldeep&ChawlaKanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.	
5		
Reference Books		
1.	George J. Benstonet. Al, World Financial Reporting, Oxford University Press.	
2.	Gibson, C. H., Financial reporting and analysis. Nelson Education.	
3	Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education	
4	R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy, Financial Executive Research Foundation, USA.	
Web Resources		
1.	https://core.ac.uk	
2.	https://afm.utexas.edu/financial-accounting-and-reporting	
3	https://www.udemy.com	

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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

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THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE: BASICS OF MS EXCEL

(Common to B.Com-Gen & BM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344E6D	1	2	2		3	5	40	60	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								15
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								15

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IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	15
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15
TOTAL		75
Theory 40% & Practical 60%		
Course Outcomes		
CO1	Develop And Apply Fundamental Spread Sheet Skills.	
CO2	Understanding Various Tools Used In Ms-Excel.	
CO3	Knowledge On Various Statistical Tests in Ms-Excel.	
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	
CO5	Develop Trending Application Using MS-Excel	
Textbooks		
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.	
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.	
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.	
4	Greg Harvey, Excel 2016 for Dummies, Chennai.	
Reference Books		
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; TekuruInc, India.	
3	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.	
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		

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1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

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

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

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - VI

PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
344S6A	2				2	2	25	75	100
Learning Objectives									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Details								No. of Hours
I	Indian Polity Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								6
II	Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6
III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.								6
IV	History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.								6

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

V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6
	TOTAL	30
Course Outcomes		
CO1	Develop board knowledge of the different components in polity	
CO2	Understand the Geographical features across countries and in India	
CO3	Acquire knowledge on the aspects of Indian Economy	
CO4	Understand the significance of India’s Freedom Struggle	
CO5	Gain knowledge on Ecology and Environment	
Textbooks		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT’S Class XI and XII	
Reference Books		
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill	
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill	
3	G.C Leong, Physical and Human Geography, Oxford University Press	
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts	
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance	
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU	





UNIVERSITY OF MADRAS

சென்னைப் பல்கலைக்கழகம்

[Established under the Act of Incorporation XXVII of 1857

– Madras University Act 1923] [State University]

Centenary Building, Chepauk, Chennai – 600 005

No.V.3/S.1 /Common template for UG/2024/ 292

Date: - 8 OCT 2024

From
The Registrar,
University of Madras.

To
The Principals of all affiliated Arts and Science College (Autonomous/Non-Autonomous)

Sir/Madam,

Sub: Academic- Implementation of common Template for all UG Degree Programme from the academic year 2023-2024 - Reg

I am by direction to inform you that the common Template for all UG Degree Programme inclusion of Naan Mudhalvan course from 2nd semester to 6th semester from the academic year 2023-2024 offered in the affiliated Arts and Science Colleges is adopted based on the letter received from TANSICHE.

I am forwarding herewith the common Template for all UG Degree Programmes.

This may kindly be brought to the notice of the concerned Department/ Staff/Students in your colleges without fail.

The receipt of this communication may kindly be acknowledged.

Thanking you,

Yours faithfully,

S. K. S. S. S.
REGISTRAR

Encl: as above

UNIVERSITY OF MADRAS

Revised Template for the Scheme of Examination and Credit Distribution for UG Degree Programmes which Includes Naan Mudhalvan Courses with effect from the academic year 2023-2024 onwards

Component	Semester I	Credits	Hours
Part I	Languages – Tamil/Other Languages - 1	3	6
Part II	English 1	3	6
Part III	Core Course - CC 1	5	5
	Core Course - CC 2	5	5
	Elective 1 Generic/Discipline Specific	3	4
Part IV	Skill Enhancement Course (SEC) - 1	2	2
	Skill Enhancement(Foundation Course)	2	2
		23	30

Component	Semester II	Credits	Hours
Part I	Languages – Tamil /Other Languages - 2	3	6
Part II	English - 2	3	4 + 2*
Part III	Core Course - CC 3	5	5
	Core Course - CC 4	5	5
	Elective 2 Generic/Discipline Specific	3	4
Part IV	Skill Enhancement Course (SEC) - 2	2	2
	NMC- 1 * (Naan Mudhalvan Course) - Language Proficiency for Employability	2	2*
	Skill Enhancement Course – (SEC) -3	2	2
		25	30

- The Instructional hours distributed for Part-II English is 4 hours instead of 6 hours and the 2 hours provided for Language Proficiency for Employability (Naan Mudhalvan Course (NMC-1)) which shall be handled by the faculty of English Department only .

Component	Semester III	Credits	Hours
Part I	Languages – Tamil /Other Languages - 3	3	6
Part II	English - 3	3	6
Part III	Core Course - CC 5	5	5
	Core Course - CC 6	5	5
	Elective 3 Generic/Discipline Specific	3	4
Part IV	Skill Enhancement Course (SEC) - 4 (Entrepreneurial Skill)	1	1
	NMC-2 (Naan Mudhalvan Course/Skill Enhancement Course (SEC) - 5	2	2
	E.V.S.	-	1
		22	30

Contd..2..

Component	Semester IV	Credit	Hours
Part I	Languages – Tamil /Other Languages - 4	3	6
Part II	English - 4	3	6
Part III	Core Course - CC 7 Core Industry Module	5	5
	Core Course 8	5	5
	Elective 4 Generic/Discipline Specific	3	3
Part IV	NMC-3 (Naan Mudhalvan Course)/Skill Enhancement Course (SEC) - 6	2	2
	E.V.S	2	1
Part V	Value Education	2	2
		25	30

Component	Semester V	Credits	Hours
Part I	Core Course - CC 9	4	5
Part II	Core Course - CC 10	4	5
Part III	Core Course - CC 11	4	5
	Core Course/ Project with viva-voce - CC 12	4	5
	Elective - 5 Generic/Discipline Specific	3	4
	Elective - 6 Generic/Discipline Specific	3	4
Part IV	NMC-4 (Naan Mudhalvan Course)/Skill Enhancement Course (SEC) - 7	2	2
	Summer Internship/Industrial Training	2	-
		26	30

Component	Semester VI	Credit	Hours
Part I	Core Course 13	4	6
Part II	Core Course 14	4	6
Part III	Core Course 15	4	6
	Elective - 7 Generic/Discipline Specific	3	5
	Elective - 8 Generic/Discipline Specific	3	5
Part IV	NMC- 5 (Naan Mudhalvan Course)/ Professional Competency Skill	2	2
Part V	Extension Activity	1	-
		21	30

- Total – 142 Credits (Minimum Credits required for the award of Degree 142)
- Originally Value Education subjects in the V Semester, now it is shifted to IV Semester in view of accommodating Naan Mudhalvan Course in the V Semester.
- Naan Mudhalvan Courses are mandatory for award of Degree for all UG Programmes. If a student is long absentee/lack of attendance for exceptional cases, he/she shall not be mapped for NM courses, instead the existing Skill Enhancement Course (SEC) shall be offered to the said students for award of Degree.