



# University of Madras

Chepauk, Chennai 600 005

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

Website: [www.unom.ac.in](http://www.unom.ac.in), Tel. 044-2539 9561

## Undergraduate Programme in Commerce

Curriculum and Syllabus for

**B.COM**

*(With effect from the Academic Year 2020-21)*

**February 2020**

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

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## I. Preamble

Commerce is a subject used in different ways in different contexts. For a Business World, Commerce is the information about the Economy. For the manager of a manufacturing unit, Business unit Commerce may be the information about the planning, processing and finally Decision making control. For an entire Business World, Marketing investigating is the effects of a new product. Accounts is the evidence of Business efforts. For a college student, Commerce shows the grades or marks scored in a course. Thus, in all these subjects, Commerce refers to quantitative and qualitative data in the areas under study. Commerce is a subject is an important subject which is a branch of knowledge and is devoted to various techniques used in day to day life, like preparation of accounts analysis and interpretation of profit and losses. It is a science of learning from day to day economical routine happening in every part of the world. The subject provides tools for making decisions when conditions of uncertainty prevail. Hence Commerce is a tools and techniques are used in almost all fields which are indispensable for people working in fields like Industry, business, management, economics, finance, insurance, education, Direct and Indirect taxation, communication, Banking, Law, Logistics and supply chain, Entrepreneurial Development etc. For the last two decades, large amount of data has been handled with the help of computers and more sophisticated statistical techniques can be used in an effective manner to draw valid Business decisions making. Knowledge of different aspects of Commerce has become crucial in the present scenario. There is a continuous demand for commerce people in fields of Business education, industry, software, Market research, Banking and stock Market. The syllabi of three-year B.Com & Allied degree course in Commerce are framed in such a way that the students at the end of the course, can be thorough in commercial techniques for pursuing higher studies and simultaneously can apply various subjects judiciously to a variety of subject sets to arrive at some valid solutions.

### 3. COURSE STRUCTURE:

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

#### SEMESTER I

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	4	3	25	75	100
PART II	<b>BP2-ENG01-Communicative English</b>	<b>3</b>	<b>3</b>	<b>50</b>	<b>50</b>	<b>100</b>
PART III	BGE-CSC01 - Financial Accounting	6	4	25	75	100
	BGE-CSC02 - Business Communication	6	4	25	75	100
	BGE-CSA01 - Business Economics	5	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / NME*	2	2	25	75	100
	<b>BP4-ECAM- English for Commerce and Management</b>	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>

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

#### SEMESTER II

Course content	Name of subject	Ins hrs	Credits	CIA	Extern	Total
PART I	Language Paper – II	4	3	25	75	100
PART II	English Paper – II	4	3	25	75	100
PART III	BGE-CSC03 - Advanced Financial Accounting	6	4	25	75	100
	BGE-CSC04 - Principles of Management.	6	4	25	75	100
	BGE-CSA02 - Indian Economy	6	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / NME*	2	2	25	75	100
	Soft Skills	2	3	50	50	100

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

#### SEMESTER III

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	BGE-CSC05 - Corporate Accounting	6	4	25	75	100
	BGE-CSC06 - Business Laws	5	4	25	75	100
	BGE-CSC07 - Banking Theory Law and Practice	5	4	25	75	100
	BGE-CSC08 - Marketing	5	4	25	75	100
	BGE-CSA3A - Business Statistics (OR) BGE-CSA3B - Rural Economics.	6	5	25	75	100
PART IV	Environmental Studies	1	<b>Examination will be held in Semester IV</b>			
	Soft Skills	2	3	50	50	100

### SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BGE-CSC09 - Advanced Corporate Accounting	6	4	25	75	100
	BGE-CSC10 - Company Law	5	4	25	75	100
	BGE-CSC11 - Financial Services.	5	4	25	75	100
	BGE-CSC12 - Indirect Taxation.	5	4	25	75	100
	BGE-CSA4A - Elements of Operations Research (OR) BGE-CSA4B - International Economics	6	5	25	75	100
PART IV	Environmental Studies	1	2	25	75	100
	Soft Skills	2	3	50	50	100

### SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BGE-CSC13 - Elements of Cost Accounting	6	4	25	75	100
	BGE-CSC14 - Practical Auditing	6	4	25	75	100
	BGE-CSC15- Logistics and Supply Chain Management	6	4	25	75	100
	BGE-CSC16 - Financial Management	5	4	25	75	100
	BGE-CSE1A - Income Tax Law & Practice – I (OR) BGE-CSE1B - Visual Basic Programming	6	5	25	75	100
PART IV	Value Education	1	2	25	75	100

### SEMESTER VI

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

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

#### **4. Course Learning Outcomes and Syllabus**

Given under each subjects.

##### **Learning outcomes:**

Students will acquire

- (a) knowledge of Commerce and its scope and importance in various areas such as Production, Distribution, Stock Market, commodity market, Marketing, Agricultural, Industrial, Banking, Law and Social Sciences etc.
- (b) information about various Forms of Commercial organizations in India and their functions for societal developments,
- (c) knowledge of various types of Business Units, their organization and evaluation of summary measures such as Profit and losses, Fund flow and cash flow, Changes in Direct and Indirect taxes, New venture of Business and new handling of Business Data.
- (d) knowledge of other Allied Subjects reflecting quality characteristics including concepts of Various Subjects.
- (e) insights into preliminary exploration of different subjects.
- (f) Knowledge of Law, statistics, Operation Research, cost accounts, Management accounting, Financial and corporate accounts and other updated Taxes etc.

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

**BGE-CSC01**

**CORE-I: FINANCIAL ACCOUNTING**

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

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

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

**OBJECTIVES:**

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

**OUTCOMES:**

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

**UNIT I: Preparation of Financial Statement**

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

**UNIT II: Depreciation and Insurance Claims**

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

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

**UNIT III: Single entry system**

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

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

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

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

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

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

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**TEXT BOOK:**

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

**REFERENCE BOOKS:**

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

**WEB REFERENCE:**

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



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**BGE-CSC02**

**CORE-II: BUSINESS COMMUNICATION**

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

**Inst.Hrs : 6**

**Credits : Core 4 / Allied 5**

**YEAR: I**

**SEMESTER: I**

**OBJECTIVES:**

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

**OUTCOME:**

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

**UNIT I: Communication**

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

**UNIT II: Business Letters**

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

**UNIT III: Correspondence**

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

**UNIT IV: Reports and Meetings**

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

**UNIT V: Forms of Communication**

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

**Recommended Texts**

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

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

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

**E- RESOURCES**

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

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**BGE-CSA01**

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

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

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

**OBJECTIVES:**

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

**OUTCOME:**

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

**UNIT-I**

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

**UNIT-II**

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

**UNIT-III**

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

**UNIT-IV**

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

**UNIT-V**

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

**RECOMMENDED TEXTS**

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

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**BGE-CSC03**

**CORE-III: ADVANCED FINANCIAL ACCOUNTING**

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

**Inst.Hrs : 6**

**Credits : 4**

**YEAR: I**

**SEMESTER: II**

**OBJECTIVES**

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

- To familiarize the students with knowledge about financial reporting standards

**OUTCOME:**

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

**Unit I: Branch Accounts**

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

**Unit II: Departmental Accounts**

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

**Unit III: Partnership Accounts**

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

**Unit IV: Partnership Accounts**

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

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

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

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

**TEXT BOOK:**

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

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**SUGGESTED READINGS:**

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

**WEB REFERENCE:**

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

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

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

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

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**BGE-CSC04**

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

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

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

**OBJECTIVES**

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

**OUTCOME:**

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

**Unit I: Introduction**

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

**Unit II: Planning**

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

**Unit III: Organization**

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

**Unit IV: Authority and Responsibility**

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

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

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

**TEXT BOOK:**

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

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**REFERENCE BOOKS:**

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

**WEB RESOURCE:**

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

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**BGE-CSA02**

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

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

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

**Objectives:**

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

**Outcomes:**

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

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

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

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

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

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

**RECOMMENDED TEXTS**

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



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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSC05**

**CORE-V: CORPORATE ACCOUNTING**

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

**Inst.Hrs : 6**

**YEAR: II**

**Credits : 4**

**SEMESTER: III**

**OBJECTIVES**

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

**OUTCOME:**

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

**UNIT – I Share Capital**

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

**UNIT – II Debentures & Underwriting**

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

**UNIT – III Final Accounts**

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

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

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

**UNIT – V Accounting for Insurance Companies**

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

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

**TEXT BOOK:**

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

**BOOK REFERENCE:**

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

**WEB RESOURCE:**

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

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

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

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

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSC06**

**CORE-VI: BUSINESS LAWS**  
Common to BCom(CS)-Sem-V, BCom(BM),  
BCom(MM) & BCom(CA)

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

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

**OBJECTIVES**

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

**OUTCOME:**

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

**UNIT I:**

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

**UNIT II:**

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

**UNIT III: Performance of Contract**

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

**UNIT IV: Sale of Goods Act**

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

**UNIT V: Contemporary Issues in Business Law**

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

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**RECOMMENDED TEXT:**

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

**BOOK REFERENCE:**

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
4. Badre Alam, S. & Saravanel, P. Mercantile Law
5. Pillai, R.S.N. & Chand, S. Business Law, S Chand & Co, Delhi
6. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
7. Shukla, M.C. Business Law, S. Chand & Co.
8. Balachandran. V & Thothadri. S. Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

**WEB RESOURCE:**

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

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**BGE-CSC07**

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

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

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

**Objectives:**

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

**Out Comes:**

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

**UNIT-I : Introduction to Banking**

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

**UNIT-II: RBI**

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

**UNIT-III: E-Banking**

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

**UNIT IV: Bank Account**

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

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

**UNIT-V: Endorsement**

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

**TEXT BOOKS**

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

**SUGGESTED READINGS**

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

**E-RESOURCES**

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

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**BGE-CSC08**

**CORE-VIII: MARKETING**

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

**Inst.Hrs : 5**

**Credits : Core 4 / Elective 5**

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

**Objectives:**

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

**Out Come:**

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

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

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

**RECOMMENDED BOOKS:**

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

**REFERENCES**

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

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**BGE-CSA3A**

**ALLIED-III(A): BUSINESS STATISTICS**

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM),  
B.Com(Co-op), BCom(CA) & BCom(ISM)

**Inst.Hrs : 6**

**Credits : 5**

**YEAR: II**

**SEMESTER: III**

**OBJECTIVES**

To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario

- To Customize the Importance of Business Statistics for the Commerce Students

**UNIT-I Introduction**

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams

**UNIT-II Measures of Central Tendency and Measures of Variation**

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve

**UNIT-III Correlation and Regression Analysis**

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.

**UNIT- IV Time Series**

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend By Semi Average, Moving Average and Least Square( Linear Second Degree And Exponential) Methods- Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

**UNIT-V Index Numbers**

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers-Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control

**SUGGESTED READINGS**

1. Dhingra IC & MP Gupta, Lectures In Business Statistics, Sultan chand and Sons, New Delhi 2009
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultan chand and Sons, New Delhi, 9th Edition 2013
3. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
4. Richard Levin and David Rubin, Statistics for Management, Prentice Hall Of India, New Delhi, 2011,7th Edition
5. Sharma J K, Fundamentals of Business Statistics, Second Edition, Vikas Publishing House Private Limited, 2013
6. Siegel, Andrew, Practical Business Statistics, Irwin Mcgraw Hill International Edition 4th
7. Rajagopalan SP and Sattanathan R B Business Statistics and Operations Research, Vijay Nicole Imprint Private Limited, Chennai

**UNIVERSITY OF MADRAS**  
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**BGE-CSA3B**

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

Common to BCom(A&F)

**Inst.Hrs : 6**

**Credits : 5**

**YEAR: II**

**SEMESTER: III**

**OBJECTIVES:**

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

**OUTCOMES:**

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

**UNIT-I**

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

**UNIT- II**

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

**UNIT-III**

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

**UNIT-IV**

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

**UNIT-V**

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

**Study Material**

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



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**BGE-CSC09**

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

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

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

**OBJECTIVES**

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

**OUTCOME:**

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

**UNIT I: Internal Reconstruction**

Meaning - Alteration of share capital – Accounting Procedures.

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

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

**UNIT III: Liquidation**

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

**UNIT IV: Consolidation**

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

**UNIT V: Accounting For Banking Companies**

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

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

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

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

**WEB RESOURCE:**

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

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**BGE-CSC10**

**CORE-X: COMPANY LAW**

Common to BCom(MM)

**Inst.Hrs : 5**

**Credits : 4**

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

**OBJECTIVES**

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

**OUTCOME:**

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

**UNIT I: Joint Stock Company**

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

**UNIT II: Share Capital and Debentures**

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

**UNIT III- Managerial Personnel**

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

**UNIT IV- Meetings and Resolutions**

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

**UNIT V- Winding up of company**

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

**TEXT BOOKS**

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

**REFERENCE BOOKS**

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

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**BGE-CSC11**

**CORE-XI: FINANCIAL SERVICES**

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

**Inst.Hrs : 5**

**Credits : 4**

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

**OBJECTIVES:**

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

**OUTCOME:**

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

**UNIT I: Introduction**

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

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

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

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

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

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

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

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

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

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**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

**WEB RESOURCE:**

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

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**BGE-CSC12**

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

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

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

**OBJECTIVES:**

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

**OUTCOME:**

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

**UNIT – I Introduction**

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

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

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

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

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

**UNIT-IV GST Audit**

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

**UNIT-V Customs duty**

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

**Recommended Texts**

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

**SUGGESTED READINGS**

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

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**BGE-CSA4A**

**ALLIED-IV(A): ELEMENTS OF OPERATIONS RESEARCH**

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

**Inst.Hrs : 6**

**Credits : 5**

**YEAR: II**

**SEMESTER: IV**

**OBJECTIVES**

- To Facilitate this Understanding of the Concept of Operations Research
- To Help the Students to Understand the Various Techniques of Solving Problems

**OUT COME:**

- Understanding of the Concept of Operations Research and to Help the Students to Understand the Various Techniques of Solving Problems

**UNIT I : Introduction**

Operations Research- Meaning-Definition - Origin and History- Characteristic Features – Need-Scope –Steps- Techniques- Application- Limitations

**UNIT II : Linear Programming Problem Lpp**

Meaning- Requirements- Assumptions- Applications- Formulating Lpp –Advantages- Limitations Formulating LP Model (Simple Problems Only)

**UNIT III: Methods Of Lpp**

Obtaining Optimal Solution for Linear Programming Problem (LPP)-Graphical Method - Problems --Simplex Method for Type of LPP and for Slack Variable Case -Maximization Function -Minimization Function (Simple Problem Only)

**UNIT IV : Transportation Problems**

Meaning –(Initial Basic Feasible Solution )Assumptions -Degenerate Solution -North -West Corner Method- Least Cost Method -Vogels Approximation Method -Assignment Problems- Features -Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

**UNIT V: Game Theory**

Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy - Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method -Pure Strategy- Saddle Point Payoff Matrix Value of Game (Simple Problems Only)

**Recommended Texts**

1. M.Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
2. S.Gurusamy–Elements of Operations Research–Vijay Nicole Imprints private Limited, Chennai

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**SUGGESTED READINGS**

1. Agarwal NP and Sonia Agarwal, Operations Research and Quantitative Techniques, RBS A Publishers, New Delhi ,2009
2. Anand Sharma, Operations Research, Himalayan Publishing House, 2014 ,Mumbai
3. Gupta Pk And Gupta SP Quantitative Techniques and Operations Research, Sultan Chand and Sons, 2014, New Delhi
4. Kapoor V.K, Operations Research Techniques For Management,Sultan Chand And Sons, 2012 New Delhi
5. Kanti Swarup,P.K. Gupta Man Mohan ,operation research, Jain book agency, 2014, New Delhi
6. Sarangi, SK Applied operations research and Quantitative methods, Himalayan publishing house 2014, Mumbai.

**E- SOURCES:**

<http://www.learnaboutor.co.uk/>

<http://www.theorsociety.com/>

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

<http://www.orsi.in/>

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**BGE-CSA4B**

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

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

**Inst.Hrs : 6**

**Credits : 5**

**YEAR: II**

**SEMESTER: IV**

**OBJECTIVES:**

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

**OUT COME:**

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

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

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

**RECOMMENDED TEXTS**

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



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

**BGE-CSC13**

**CORE-XIII: ELEMENTS OF COST ACCOUNTING**

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

**Inst.Hrs : 6**

**Credits : 4**

**YEAR: III**

**SEMESTER: V**

**OBJECTIVES:**

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

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

**OUTCOME:**

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

**UNIT I: Introduction of Cost Accounting**

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

**UNIT – II: Cost sheet and methods of costing**

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

**UNIT III: Material Costing**

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

**UNIT IV: Labour Costing**

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

**UNIT V: Overheads Costing**

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

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

**RECOMMENDED TEXTS**

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

**REFERENCE BOOKS:**

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

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**WEB RESOURCE:**

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

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**BGE-CSC14**

**CORE-XIV: PRACTICAL AUDITING**

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

**Inst.Hrs : 6**

**Credits : 4**

**YEAR: III**

**SEMESTER: V**

**OBJECTIVES:**

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

**OUTCOME:**

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

**UNIT I: Introduction**

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

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

**UNIT II: Vouching and Verification**

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

**UNIT III: Audit and Accounting Standards**

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

**UNIT IV: Auditors and Audit Report**

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

**UNIT V: Recent Trends in Auditing**

EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization

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on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit  
– Audit around with the Computers – Procedure of Audit under EDP system- Green Audit-  
Introduction

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

**WEB RESOURCE:**

1. [http://www.osbornebooksshop.co.uk/p/auditing\\_tutorial](http://www.osbornebooksshop.co.uk/p/auditing_tutorial)
2. [www.mu.ac.in](http://www.mu.ac.in)
3. [www.learnthat.com](http://www.learnthat.com)

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSC15**

**CORE-XV: LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Common to BCom(MM) & BCom(ISM)

**Inst.Hrs : 6**

**Credits : Core 4 / Elective 5**

**YEAR: III**

**SEMESTER: V**

**Learning Objectives:**

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

**OUTCOME**

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

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

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

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

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

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

**Recommended Text**

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

**REFERENCE BOOKS:**

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

**E-RESOURCES:**

1. [www.managementstudyguide.com](http://www.managementstudyguide.com)
2. [https://www.tutorialspoint.com/supply\\_chain\\_management/supply\\_chain\\_management\\_tutorial.pdf](https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf)
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
5. [https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny\\_3ANzZMsJJjeuxMg-S0f0hGcn](https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn)
6. <https://www.youtube.com/watch?v=IqmrNUoiy7g&list=PLF9071540F59BA1F0>

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**BGE-CSC16**

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

**Inst.Hrs : 5**

**Credits : 4**

**YEAR: III**

**SEMESTER: V**

**OBJECTIVES**

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

**OUTCOME:**

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

**UNIT I: Introduction**

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

**UNIT II: Capital Structure and Cost of Capital**

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

**UNIT III: Dividend**

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

**UNIT IV: Working Capital**

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

**UNIT V: Capital Budgeting**

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

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

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

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

**WEB RESOURCE**

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

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

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

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



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**BGE-CSE1A**

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

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

**Inst.Hrs : 6**

**Credits : Elective 5 / Core 4**

**YEAR: III**

**SEMESTER: V**

**OBJECTIVES:**

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

**Outcome:**

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

**UNIT I: INTRODUCTION**

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

**UNIT II: Income from Salary**

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

**UNIT III: Income from House Property**

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

**UNIT IV: Profits and Gains from Business or Profession**

Income from Business or Profession – Allowable expenses – Not allowable expenses - General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.

**UNIT V: E-filing & Submission of Returns**

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

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

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

**WEB REFERENCE:**

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

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**BGE-CSE1B**

**ELECTIVE-I(B): VISUAL BASIC PROGRAMMING**  
Common to BCom(A&F)

**Inst.Hrs : 6**

**Credits : 5**

**YEAR: III**

**SEMESTER: V**

**OBJECTIVES:**

- To equip the students to know the data types, loops etc.,
- To bring the awareness of functions and procedures.
- To train the students to do event handling and MDI forms and DAO note.

**OUTCOMES:**

- By doing this subject the students will have a thorough knowledge of the above mentioned theoretically.

**UNIT I**

Data Types – String - Numbers – Variables – Text Boxes – Labels – Creating Controls – Tool Box – Name Property Command button – Access keys – Image controls message Boxes Grid Editing tools.

**UNIT II**

Displaying Information - Determinate Loops – Indeterminate Loops – Conditional Built in Functions – Customizing a Form – Writing Simple Programs.

**UNIT III**

Functions and Procedures – Lists – Arrays – Control Arrays – Combo Boxes – Grid control – Do Events and Sub Main.

**UNIT IV**

Event Handling – Module – Monitoring Mouse Activity – Dialog Boxes – Common controls – Menus.

**UNIT V**

MDI Forms – Database connectivity using Data control and DAO. Note : Theory only

**REFERENCE BOOKS**

1. Visual Basic 6 – The complete Reference – Noel Jerke – Tata MC Graw Hill 1999.
2. Visual Basic from the Gromand Up – Gary cornell - Tata MC Graw Hill 1999.

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**BGE-CSC17**

**CORE-XVII: ADVANCED COST ACCOUNTING**

Common to BCom(A&F)

**Inst.Hrs : 6**

**Credits : 4**

**YEAR: III**

**SEMESTER: VI**

**Objectives:**

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

**Outcome:**

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

**UNIT I: Contract Costing**

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

**UNIT II: Process Costing**

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

**UNIT III: Operation Costing**

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

**UNIT IV: Marginal Costing**

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

**UNIT V: Standard Costing**

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

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

**Recommended Texts**

1. Drury – Management and Cost Accounting with CourseMate

**REFERENCE BOOKS**

- |    |                                     |   |
|----|-------------------------------------|---|
| 1. | S.P. Jain and K.L. Narang           | Cost Accounting                           |
| 2. | P.T. Pattanshetty and Dr. Palekar   | Cost Accounting                           |
| 3. | S.P. Iyengar                        | Cost Accounting                           |
| 4. | Khanna, Pandey, Ahuja and Arora     | Practical Costing                         |
| 5. | T.S. Reddy and Y. Hari prasad Reddy | Cost Accounting                           |
| 6. | Saxena and Vashist                  | Cost Accounting                           |
| 7. | Hansen/Mowen                        | Cost management<br>Accounting and Control |

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**BGE-CSC18**

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

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

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

**OBJECTIVES**

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

**OUTCOME:**

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

**UNIT I: Introduction**

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

**UNIT II: Financial Statement Analysis**

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

**UNIT III: Ratio Analysis**

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

**UNIT IV: Fund Flow Analysis & Cash Flow Analysis**

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

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

**UNITV: Budgetary Control & Marginal Costing**

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

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

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**TEXT BOOK:**

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting –CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

**REFERENCE BOOKS:**

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

**WEB REFERENCE:**

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

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**BGE-CSC19**

**CORE-XIX: ENTREPRENEURIAL DEVELOPMENT**

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

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

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

**Course Objectives:**

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

**OUTCOME**

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

**UNIT I: Entrepreneurship**

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

**UNIT II: Developing Successful Business Ideas**

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

**UNIT III: Opportunity Identification and Evaluation**

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

**UNIT IV: Business Planning Process**

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

**UNIT V: Funding**

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

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**SYLLABUS WITH EFFECT FROM 2020-2021**

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

**E-RESOURCES:**

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



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**BGE-CSE2A**

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

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

**Inst.Hrs : 6**

**Credits : Elective 5 / Core 4**

**YEAR: III**

**SEMESTER: VI**

**OBJECTIVES**

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

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

**OUTCOME:**

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

**UNIT I: Income from Capital Gain**

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

**UNIT II: Income from other sources**

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

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

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

**UNIT IV: Deductions from Gross Income**

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

**UNIT V: Income Tax Authorities and Procedure of Assessment**

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

**TEXT BOOKS:**

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

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**REFERENCE BOOKS:**

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

**WEB RESOURCE:**

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

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**BGE-CSE2B**

**ELECTIVE-II(B): VISUAL BASIC – PRACTICAL**

Common to BCom(A&F)

**Inst.Hrs : 6**

**Credits : 5**

**YEAR: III**

**SEMESTER: VI**

**OBJECTIVES:**

- To equip the students to know the data types, loops etc.,
- To bring the awareness of functions and procedures.
- To train the students to do event handling and MDI forms and DAO note.

**OUTCOMES:**

- By doing this subject the students will have a thorough knowledge of the above mentioned practically.

1. Develop simple calculator.
2. Event handling using writing timer control
3. Performing cascading windows operation (horizontal& vertical)
4. Changing the colour, font and size of text.
5. Implementation of Drag and Drop events using Images.
6. Payroll Processing.
7. Inventory Management.
8. E-Banking.
9. Work Flow Applications.
10. Electricity Bill.

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**BGE-CSE3A**

**ELECTIVE-III(A): HUMAN RESOURCE MANAGEMENT**

Common to BCom(CA) as Core

**Inst.Hrs : 6**

**Credits : Elective 5 / Core 4**

**YEAR: III**

**SEMESTER: VI**

**OBJECTIVES**

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

**OUTCOME:**

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

**UNIT I: Introduction**

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

**UNIT II: Training**

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

**UNIT III: Compensation & Labour Relation**

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

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

**UNIT IV: Human Resource Accounting & Audit**

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

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

**UNIT V: Corporate Ethics & Corporate Social Responsibility**

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

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

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**TEXT BOOK**

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

**REFERENCE BOOKS:**

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

**WEB RESOURCE:**

1. [www.whatishumanresource.com](http://www.whatishumanresource.com)
2. [www.managementstudyguide.com](http://www.managementstudyguide.com)
3. [www.humanresources.about.com](http://www.humanresources.about.com)
4. [www.managementhelp.org](http://www.managementhelp.org)

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**BGE-CSE3B**

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

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

**Inst.Hrs : 6**

**YEAR: III**

**Credits : 5**

**SEMESTER: VI**

**OBJECTIVES**

To acclimate the students on the concept of Portfolio Management.

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

**OUTCOME**

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

**UNIT I: Introduction**

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

**UNIT II: Value of Money**

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

**UNIT III: Portfolio Analysis**

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

**UNIT IV: Risk & Return**

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

**UNIT V: Need and Importance of Portfolio Management**

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

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

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

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

**WEB RESOURCE:**

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