



University of Madras – CBCS Regulations

B.Com (Accounting & Finance) – Syllabus

SEMESTER I

Course content	Name of subject	Credits	CIA	External	Total
PART 1	Language Paper – I	3	25	75	100
PART II	English Paper – I	3	25	75	100
PART III	Core Paper I: Financial Accounting	4	25	75	100
	Core Paper II: Marketing	4	25	75	100
	Allied Paper I: Business Statistics	5	25	75	100
PART IV	* Basic Tamil / Advanced Tamil / NME	2	25	75	100
	Soft Skill – I	2	50	50	100

Non-Major Elective Papers: -

Any one of the following:

1. Basics of Computer
2. Basics of Retail Marketing
3. An Overview of ISO
4. Basics of Health Care Management.

SEMESTER II

Course content	Name of subject	Credits	CIA	External	Total
PART- I	Language Paper – II	3	25	75	100
PART- II	English Paper – II	3	25	75	100
PART -III	Core Paper III: Advanced Financial Accounting	4	25	75	100
	Core Paper IV: Business Environment	4	25	75	100
	Allied Paper - II: Elements of Operation Research	5	25	75	100
PART IV	* Basic Tamil / Advanced Tamil / NME	2	25	75	100
	Soft Skill-II	2	50	50	100

Non-major Elective Papers

Any one of the following:

1. Consumer Protection and Consumer Rights
2. Basics of Business Insurance
3. Fundamentals of Disaster Management
4. Concept of Self-Help Group

SEMESTER III

Course content	Name of subject	Credits	CIA	External	Total
PART III	Core Paper V: Corporate Accounting	4	25	75	100
	Core Paper VI: Business Laws	4	25	75	100
	Core Paper VII: Banking Theory Law and Practice	4	25	75	100
	Core Paper VIII: Entrepreneurial Development	4	25	75	100
	Allied Paper III: 1.Business Mathematics - 1 or 2.Indian Economy-I	4	25	75	100
PART IV	Environmental Studies	Examination will be held in Semester IV			
	Soft Skill	3	50	50	100

SEMESTER IV

Course content	Name of subject	Credits	CIA	External	Total
PART III	Core Paper IX: Advanced Corporate Accounting	4	25	75	100
	Core Paper X: Financial Services	4	25	75	100
	Core Paper- XI: Principles of Management	4	25	75	100
	Core Paper XII: Business Communication	4	25	75	100
	Allied Paper IV: 1. Business Mathematics – 1I or 2. Indian Economy – II	4	25	75	100
PART IV	Environmental Studies	2	25	75	100
	Soft Skill	3	50	50	100

SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper XIII: Practical Auditing	6	4	40	60	100
	Core Paper XIV: Elements of Cost Accounting	6	4	25	75	100
	Core Paper XV: Income Tax Law and Practice – I	5	4	25	75	100
	Core Paper XVI: Financial Management	6	5	25	75	100
	Elective Paper I: 1. Port folio Management or 2. Visual Basic Programming	6	5	25	75	100
PART V	Value Education	1	2			

SEMESTER VI

Course content	Name of subject	Credits	CIA	External	Total
PART III	Core Paper XVII: Management Accounting	4	25	75	100
	Core Paper XVIII: Advanced Cost Accounting	4	25	75	100
	Core Paper XIX: Income Tax Law and Practice – II	4	25	75	100
	Core Paper XX: Working Capital Management	5	25	75	100
	Elective Paper II: 1.. Capital Markets (or) 2. Visual Basic Practical	5	25	75	100
	Extension Activities	1			