



# University of Madras

## Chepauk, Chennai 600 005

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## Undergraduate Programme in Commerce

Curriculum and Syllabus for

### **B.Com. (Accounting & Finance)**

(With effect from the Academic Year 2023-24)

**JUNE 2023**

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

## B.COM ACCOUNTING AND FINANCE

### PROGRAMME OBJECTIVE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**B.COM ACCOUNTING AND FINANCE**

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

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

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

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

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

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

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

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