



# University of Madras

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## Undergraduate Programme in Commerce

Curriculum and Syllabus for

**B.COM ACCOUNTING AND FINANCE**

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

**February 2020**

**Note:** The Board of Studies Commerce and Allied Degree Courses is designed learning Outcome Based Curriculum Framework prescribed by UGC for Under Graduate **B.Com. Accounting and Finance** Programme.

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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. An account 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 an 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.

## **II.Course Structure**

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

**COURSE STRUCTURE:****SEMESTER I**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART-I	Tamil/Other Language Paper – I	6	3	25	75	100
PART-II	<b>BP2-ENG01-Communicative English-I</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
	BAF-DSC02 – Financial Planning & Performance	6	4	25	75	100
	BAF-DSA01 - Business Mathematics-I (OR) BGE-CSC02 - Business Communication	5	5	25	75	100
PART-IV	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	<b>BP4-ECAM01-English for Commerce and Management-I</b>	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>

\*NME: Choose any one Paper from the other Department.

**SEMESTER II**

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART-I	Tamil/Other Language Paper – II	6	3	25	75	100
PART-II	<b>BP2-ENG02-Communicative English-II</b>	<b>3</b>	<b>3</b>	<b>50</b>	<b>50</b>	<b>100</b>
PART-III	BGE-CSC03 - Advanced Financial Accounting@	6	4	25	75	100
	BGE-CSC04 - Principle of Management@	6	4	25	75	100
	BAF-DSA2A - Business Mathematics–II (OR) BAF-DSA2B – Financial Analytics and Control	5	5	25	75	100
PART-IV	Basic Tamil / Advanced Tamil / NME*	-	2	25	75	100
	<b>BP4-ECAM02-English for Commerce and Management-II</b>	<b>4</b>	<b>4</b>	<b>50</b>	<b>50</b>	<b>100</b>

\*NME: Choose any one Paper from the other Department.

**SEMESTER III**

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	BAF-CSC05 - Corporate Accounting@	6	4	25	75	100
	BAF-DSC06 - Financial Reporting	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	Ext	Total
PART-III	BGE-CSC09 - Advanced Corporate Accounting@	6	4	25	75	100
	BAF-DSC10 – Corporate & Business Law	5	4	25	75	100
	BAF-DSC11 – Working Capital Management	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	Credit	CIA	Ext.	Total
PART-III	BGE-CSC13 - Elements of Cost Accounting@	6	4	25	75	100
	BGE-CSC14 - Practical Auditing@	6	4	25	75	100
	BGE-CSE1A - Income tax law & Practice – I@	6	4	25	75	100
	BGE-CSC16 - Financial Management@	5	4	25	75	100
	BGE-CSE3B - Portfolio Management@ (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	Ext	Total
PART-III	BGE-CSC17 - Advanced Cost Accounting@	6	4	25	75	100
	BGE-CSC18 - Management Accounting@	6	4	25	75	100
	BGE-CSE2A - Income Tax law& Practice-II@	6	4	25	75	100
	BGE-CSC19 - Entrepreneurial Development@ (OR)	6	5	25	75	100
	BGE-CSE2B - Visual Basic Practical@	6	5	40	60	100
	BAF-DSE3A - Capital Markets (OR) BGE-CSC11 - Financial Services@	6	5	25	75	100
PART-V	Extension Activities		1			

**@ Common Subjects of other B.Com Degree Courses.**

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

Given under each subjects.

### **IV. Programme 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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