

APPENDIX – 17 (S)
UNIVERSITY OF MADRAS
B.Com. Degree Course
(With effect from the academic year 2016-2017)
REVISED SYLLABUS
I SEMESTER
Core Paper I - FINANCIAL ACCOUNTING

Objectives

No of Credits : 4

1. To enable the students to know the Principles of Accounting in General.
2. To Understand the System of Keeping Financial Accounting Records.

Core Paper II - BUSINESS COMMUNICATION

Objectives

No of Credits : 4

1. To facilitate the students to understand the concept of Communication.
2. To know the Basic Techniques of the Modern forms of Communication.

II SEMESTER

Core Paper III - ADVANCED FINANCIAL ACCOUNTING

Objectives

No of Credits : 4

1. To enable the students to get a comprehensive understanding of the Financial Accounting
2. To make the students know the various methods of maintaining the accounting records in various forms of Business.

Core Paper IV - PRINCIPLES OF MANAGEMENT

Objectives

No of Credits : 4

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

III SEMESTER

Core Paper V - CORPORATE ACCOUNTING

Objectives

No of Credits : 4

1. To enable the students about the Preparation of the Company accounts.
2. To motivate the students to understand the various Provisions of the Companies Act.

Core Paper VI - BUSINESS LAWS

Objectives

No of Credits : 4

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

Core Paper VII - BANKING THEORY, LAW AND PRACTICE

Objectives

No of Credits : 4

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.

Core Paper VIII - MARKETING

Objectives

No of Credits : 4

1. To make the students understand the importance and the relevance of Marketing in To-day's Business World.
2. To enable the students to understand the Features of the Indian Marketing.

Allied Paper III - (1) BUSINESS STATISTICS

Objectives

No of Credits : 4

1. To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.
2. To Customize the importance of Business Statistics for the Commerce Students.

IV SEMESTER

Core Paper IX - ADVANCED CORPORATE ACCOUNTING

Objectives

No of Credits : 4

1. To make the students understand the applications of Accounting Transactions in Corporate Sector.
2. To facilitate the students to understand the Provision of the Indian Companies Act.

Core Paper X - COMPANY LAW

Objectives

No of Credits : 4

1. To enlighten the students on the Provisions governing the Company Law.
2. To make the students aware on the recent amendements to Companies Act.

Core Paper XI - FINANCIAL SERVICES

Objectives

No of Credits : 4

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

Core Paper : XII - BUSINESS TAXATION

Objectives

No of Credits : 4

1. To make the students to gain knowledge of the Principles of the Indirect Tax.
2. To highlight the students about the Customs duty, Excise duty, VAT etc.

Allied Paper IV – (1) Elements of Operations Research

Objectives

No of Credits : 4

1. To facilitate the understanding of the Concept of Operation Research.
2. To help the student to understand the various techniques of solving problems.

V SEMESTER

Core Paper XIII - ELEMENTS OF COST ACCOUNTING

No of Credits : 4

Objectives

1. To make the students to know the Process of Accounting for Cost Elements.
2. To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

Unit - Cost Accounting

Core Paper XIV - PRACTICAL AUDITING

Objectives

No of Credits : 4

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

Core Paper XV - ENTREPRENEURIAL DEVELOPMENT

Objectives

No of Credits : 4

1. To make the students to understand the concept of Entrepreneurship and there work in life.
2. To enable the students to know the effectiveness of the Manpower in Entrepreneurship.

Core Paper XVI - FINANCIAL MANAGEMENT

Objectives

No of Credits : 4

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

Elective Paper I – (1) INCOME TAX LAW AND PRACTICE - I

Objectives

No of Credits : 5

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

VI SEMESTER

Core Paper XVII : ADVANCED COST ACCOUNTING

No of Credits : 4

Objectives

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

Core Paper XVIII - MANAGEMENT ACCOUNTING

Objectives

No of Credits : 4

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

Core Paper XIX - BUSINESS ENVIRONMENT

Objectives

No of Credits : 4

1. To impart the knowledge of Business environment.
2. To enable the students to know the factors influencing the *changes in the* Business Climate.

Elective Paper II – (1) INCOME TAX LAW AND PRACTICE - II

Objectives

No of Credits : 5

1. To help the students to understand the relevance and significance of Tax.
2. To Facilitate the students in understanding the various Provisions I.T. Act.

Elective Paper III – (1) HUMAN RESOURCE MANAGEMENT

Objectives

No of Credits : 4

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

APPENDIX-14(S)
UNIVERSITY OF MADRAS
SYLLABUS
B.Com, B.Com Bank Management and B.Com(Honours)
Indirect Taxation

No. of Credits:4

Objectives:

- 1.To make the students to gain Knowledge of the Principles of Indirect Taxation
- 2.To enable the students to gain knowledge of Goods and Services Tax(GST)
- 3.To highlight the students about Customs duty.