



# University of Madras

**Chepauk, Chennai 600 005**

[Est.1857, State University, NAAC 'A' Grade, CGPA 3.32, NIRF2019 Rank: 20]

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## **Undergraduate Programme in Commerce**

Curriculum and Syllabus for

### **B.Com. (Information System Management)**

(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. - INFORMATION SYSTEM MANAGEMENT**

### **PROGRAMME OBJECTIVE:**

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

<b>LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.COM INFORMATION SYSTEM MANAGEMENT</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>3 Years (UG)</b>
<b>Programme Outcomes:</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>

**PO6:** Research- related skill: A sense of inquiry and capability for asking 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's 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.

	<p><b>PO14:</b> 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.</p> <p><b>PO15: Life Long Learning:</b> Ability to acquire knowledge and skills, including “learning how to learn”, that are necessary for participating in 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 INFORMATION SYSTEM MANAGEMENT

Part	Course Code	Title of the Course	Credits	Hours
<b>FIRST YEAR</b>				
<b>FIRST SEMESTER</b>				
Part I	----	Language – I	<b>3</b>	<b>6</b>
Part II	100L1Z	English I	<b>3</b>	<b>6</b>
Part III	151C1A	Core Paper I –Financial Accounting I	<b>5</b>	<b>5</b>
	151C1B	Core Paper II - Principles of Management	<b>5</b>	<b>5</b>
	151E1A	Elective I - Programming in C and Lab	<b>3</b>	<b>4</b>
	151E1B	Elective I - Python Programming and Lab		
151E1C	Elective I – Open Source Technology Lab			
Part IV	151S1A	SEC – 1 - MS Office for Commerce *	<b>2</b>	<b>2</b>
	100L1L	Basic Tamil-I (Other Language Students) *		
	100L1M	Advanced Tamil-I (Other Language Students) *		
	151B1A	Foundation Course FC - Professional Ethics	<b>2</b>	<b>2</b>
<b>TOTAL</b>			<b>23</b>	<b>30</b>
<b>* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)</b>				
1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.				
2. Students who have <b>not</b> studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take <b>Basic Tamil</b> comprising of Two Courses (level will be at 6 <sup>th</sup> Std.).				
3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take <b>Advanced Tamil</b> comprising of Two Courses.				
<b>SECOND SEMESTER</b>				
Part I	----	Language – II	<b>3</b>	<b>6</b>
Part II	100L2Z	English II	<b>3</b>	<b>6</b>
Part III	151C2A	Core Paper III –Financial Accounting II	<b>5</b>	<b>5</b>
	151C2B	Core Paper IV-Business Law	<b>5</b>	<b>5</b>
	151E21	Elective II - Programming in JAVA and Lab	<b>3</b>	<b>4</b>
	151E22	Elective II - Programming in C++ and Lab		
151E23	Elective II – Web Technology (PHP)			
Part IV	151S21	SEC – 2 - Accounting Using Excel *	<b>2</b>	<b>2</b>
	100L2L	Basic Tamil-II (Other Language Students) *		
	100L2M	Advanced Tamil-II (Other Language Students) *		
	151S2A	SEC 3 - Retail Management	<b>2</b>	<b>2</b>
<b>TOTAL</b>			<b>23</b>	<b>30</b>

<b>SECOND YEAR</b>				
<b>THIRD SEMESTER</b>				
Part I	----	Language – III	<b>3</b>	<b>6</b>
Part II	200L3Z	English III	<b>3</b>	<b>6</b>
Part III	251C3A	Core Paper V- Corporate Accounting I	<b>5</b>	<b>5</b>
	251C3B	Core Paper VI – Company Law	<b>5</b>	<b>5</b>
	251E31	Elective III – Computerized Accounting	<b>3</b>	<b>4</b>
	251E3A	Elective III – E-Commerce		
	251E3B	Elective III – Human Resource Management		
Part IV	251S3A	Skill Enhancement Course – SEC 4: Basics of Entrepreneurship	<b>1</b>	<b>1</b>
	251S3B	Skill Enhancement Course – SEC 5: Website Designing	<b>2</b>	<b>2</b>
	---	Environmental Studies	-	<b>1</b>
<b>TOTAL</b>			<b>22</b>	<b>30</b>
<b>FOURTH SEMESTER</b>				
Part I	----	Language – IV	<b>3</b>	<b>6</b>
Part II	200L4Z	English IV	<b>3</b>	<b>6</b>
Part III	251C4A	Core Paper VII–Corporate Accounting II	<b>5</b>	<b>5</b>
	251C4B	Core Paper VIII- Principles of Marketing	<b>5</b>	<b>5</b>
	251E41	Elective IV– SPSS Practical	<b>3</b>	<b>3</b>
	251E4A	Elective IV– Management Information System		
	251E4B	Elective IV– Investment Analysis and Portfolio Management		
Part IV	251S4A	Skill Enhancement Course SEC – 6: Cash Accounting and Operating Cycle	<b>2</b>	<b>2</b>
	251S4B	Skill Enhancement Course – SEC-7: Fin Tech	<b>2</b>	<b>2</b>
	251V4A	Environmental Studies	<b>2</b>	<b>1</b>
<b>TOTAL</b>			<b>25</b>	<b>30</b>

<b>THIRD YEAR</b>				
<b>FIFTH SEMESTER</b>				
Part III	351C5A	Core Paper IX –Cost Accounting I	4	5
	351C5B	Core Paper X - Banking Law and Practice	4	5
	351C5C	Core Paper XI – Income Tax Law and Practice I	4	5
	351C5D	Core Paper XII – Auditing and Corporate Governance	4	5
	351E5A	Discipline Specific Elective 1/2 - Operation Research	3	4
	351E5B	2/2 - Research Methodology		
	351E51 351E5C	Discipline Specific Elective 3/4 – Software Engineering and UML Lab 4/4 – Cryptography & Network Security	3	4
Part IV	351V5A	Value Education	2	2
	351V5B	Summer Internship / Industrial Training	2	-
<b>TOTAL</b>			<b>26</b>	<b>30</b>
<b>SIXTH SEMESTER</b>				
Part III	351C6A	Core Paper XIII –Cost Accounting - II	4	6
	351C6B	Core Paper XIV-Management Accounting	4	6
	351C6C	Core Paper XV- Income Tax Law and Practice II	4	6
	351E6A	Discipline Specific Elective 5/6- Entrepreneurial Development	3	5
	351E6B	6/6 - Project		
	351E61 351E62	Discipline Specific Elective 7/8 - R Language 8/8 – Data Science Using Python Lab	3	5
Part IV	351S6A	General awareness for Competitive Examination	2	2
Part V	351V6A	Extension Activity	1	-
<b>TOTAL</b>			<b>21</b>	<b>30</b>
<b>GRAND TOTAL</b>			<b>140</b>	<b>180</b>

The following distribution of marks for Computer related subjects which have both theory and practical (syllabus combined both theory and practical in each paper together) in B.Com (Information System Management) be followed:

<b>PAPER</b>	<b>INTERNAL</b>	<b>EXTERNAL</b>	<b>TOTAL</b>
Theory	25	75	100
Practical	40	60	100

Finally, theory marks (100) be reduced to 60% and practical marks (100) be reduced to 40%.

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# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

## FIRST YEAR – SEMESTER – I

### CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-Gen., AF, BM, CA, MM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
151C1A	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and standards.								
<b>LO2</b>	To know the basis for calculating business profits.								
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.								
<b>LO4</b>	To learn the methods of calculating profit for single entry system.								
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEM 80%</b>									

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CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

## FIRST YEAR – SEMESTER – I

### CORE–II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Gen., AF, BM, CA, MM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
151C1B	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic management concepts and functions								
<b>LO2</b>	To know the various techniques of planning and decision making								
<b>LO3</b>	To familiarize with the concepts of organisation structure								
<b>LO4</b>	To gain knowledge about the various components of staffing								
<b>LO5</b>	To enable the students in understanding the control techniques of management								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p><b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p><b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
<b>Total</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

## **MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM AND MANAGEMENT  
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**FIRST YEAR – SEMESTER – I**  
**ELECTIVE - I: PROGRAMMING IN C AND LAB**

(Common to BCom-CA)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
151E1A	2		2		3	4	40	60	100
<b>Learning Objectives</b>									
<b>LO1</b>	Describe the core syntax and semantics of C programming language.								
<b>LO2</b>	Discover the need for working with the strings and functions.								
<b>LO3</b>	Illustrate the process of structuring the data using matrix, struct .								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	Introduction to C Language: C Language Introduction-Features of C Language-Benefits of C over other languages-Compilation of C Program-First Program in C Pre-processor in C Pre-processor directives								12
II	Variables, Data Types & Operators: Variables and Keywords in C-Scope rules in C-Data Types in C-Operators & Its Types-Typecasting in C								12
III	Control Flow Statements: Decision Making Statements-Switch Statement in C-C Loops & Control Structure Practice problems-Continue Statement , Break Statement Array & String Handling in C:Arrays in C-Strings in C								12
IV	Multidimensional Arrays in C-String functions in C- Practice problems Functions in C: Function Prototype-Parameter Passing Techniques in C- Storage Classes in C-Recursion Concept -Functions in C Practice problems								12
V	Pointers, Structures, and Unions: Pointers in C-Structures- Union - Enumeration (or enum) in C- Pointer vs Array in C – C application programs (Sorting, Matrix manipulations, student's mark list preparation)								12
<b>Total (Theory + Practical)</b>								<b>60</b>	
<b>Course Outcomes</b>									
<b>CO1</b>	Apply the concept of Control Structures to solve any given problem.								
<b>CO2</b>	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.								
<b>CO3</b>	Apply the concept of Strings for writing programs related to character array.								
<b>CO4</b>	Write programs using concept of user defined and recursive functions.								
<b>CO5</b>	Apply concept of structures to write programs.								

# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM AND MANAGEMENT  
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<b>Textbooks</b>	
1	E. Balaguruswamy, "Programming in ANSI C", 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.
2	Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.
3	Kernighan B.W and Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.
<b>Reference Books</b>	
1	Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.
2	Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9.
3	Dr. Guruprasad Nagraj, "C Programming for Problem Solving", Himalaya Publishing House. ISBN-978-93-5299-361-1.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html">http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html</a>
2	<a href="https://nptel.ac.in/courses/106/105/106105171/">https://nptel.ac.in/courses/106/105/106105171/</a>

<b>C Programming Lab</b>	
<b>Learning Objectives:</b> (for teachers: what they have to do in the class/lab/field) <ul style="list-style-type: none"><li>• Understand problem statements and identify appropriate solutions.</li><li>• Demonstrate the use of IDE and C Compiler.</li><li>• Develop programs using C Programming Language.</li></ul>	
<b>Course Outcomes:</b> (for students: To know what they are going to learn) <b>CO1:</b> Apply the concept of Control Structures to solve any given problem. <b>CO2:</b> Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations. <b>CO3:</b> Apply the concept of Strings for writing programs related to character array. <b>CO4:</b> Write programs using concept of user defined and recursive functions. <b>CO5:</b> Apply concept of structures to write programs.	

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## List of Programs

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.
3. Write a C program to generate the Fibonacci sequence of first N numbers.
4. Write a C program to sum the series  $S=1 - x + (x^2/2!) - (x^3/3!) + \dots - (x^n/n!)$
5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.
6. Write a C program to input two matrices and perform matrix multiplication on them
7. Write a C program to check whether the given string is palindrome or not without using Library functions.
8. Write a C program to count the number of lines, words and characters in a given text.
9. Write a C program to generate Prime numbers in a given range using user defined function.
10. Write a C program to find factorial of a given number using recursive function.
11. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.

Marks Grade

$\geq 80$  A

$\geq 60$  B

$\geq 50$  C

$\geq 40$  D

$< 40$  E

Print the details of the student, given the student Roll number as input.

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Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
<p><b>Text Books:</b> E. Balaguruswamy, “Programming in ANSI C”, 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.</p> <p><b>Reference Books:</b></p> <ol style="list-style-type: none"><li>1. Pradip Dey, Manas Ghosh, “Programming in C”, 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.</li><li>2. Kernighan B.W and Dennis M. Ritchie, “The C Programming Language”, 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.</li><li>3. Yashavant P. Kanetkar, “Let Us C”, 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.</li><li>4. Jacqueline A Jones and Keith Harrow, “Problem Solving with C”, Pearson Education. ISBN: 978-93-325-3800-9.</li><li>5. Dr. Guruprasad Nagraj, “C Programming for Problem Solving”, Himalaya Publishing House. ISBN-978-93-5299-361-1.</li></ol> <p><b>Web links and Video Lectures (e-Resources):</b></p> <ol style="list-style-type: none"><li>1. <a href="http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html">http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html</a></li><li>2. <a href="https://nptel.ac.in/courses/106/105/106105171/">https://nptel.ac.in/courses/106/105/106105171/</a></li></ol>	

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## FIRST YEAR – SEMESTER - I

### ELECTIVE - I: PYTHON PROGRAMMING AND LAB

(Common to BCom-CA)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>151E1B</b>	<b>2</b>		<b>2</b>		<b>3</b>	<b>4</b>	<b>40</b>	<b>60</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	Describe the core syntax and semantics of Python programming language.								
<b>LO2</b>	Discover the need for working with the strings and functions.								
<b>LO3</b>	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.								
<b>LO4</b>	Understand the usage of packages and Dictionaries								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents							No. of Hours	
I	Introduction: Computer algorithms-Computer Hardware-Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output							12	
II	Control Structures: Boolean Expressions - Selection Control - If Statement- Indentation in Python- Multi-Way Selection -- Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges.							12	
III	Functions: Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non-Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python-Variable Scope. Recursion: Recursive Functions							12	
IV	Objects and their use: Software Objects - Turtle Graphics – Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules -							12	
V	Dictionaries and Sets: Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling							12	
<b>Total (Theory + Practical)</b>							<b>60</b>		
<b>Course Outcomes</b>									
<b>CO1</b>	Develop and execute simple Python programs								
<b>CO2</b>	Write simple Python programs using conditionals and looping for solving problems								
<b>CO3</b>	Decompose a Python program into functions								
<b>CO4</b>	Represent compound data using Python lists, tuples, dictionaries etc.								
<b>Textbooks</b>									
1	Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.								

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2	Wesley J. Chun, "Core Python Applications Programming", 3rd Edition , Pearson Education, 2016
3	Mark Lutz, "Learning Python Powerful Object Oriented Programming", O'reilly Media 2018, 5th Edition.
<b>Reference Books</b>	
1	Timothy A. Budd, "Exploring Python", Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
2	John Zelle, "Python Programming: An Introduction to Computer Science", Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
3	Michel Dawson, "Python Programming for Absolute Beginners", Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://onlinecourses.swayam2.ac.in/cec22_cs20/preview">https://onlinecourses.swayam2.ac.in/cec22_cs20/preview</a>

<b>Python Programming Lab</b>	
<b>Learning Objectives:</b> (for teachers: what they have to do in the class/lab/field) <ul style="list-style-type: none"><li>• Acquire programming skills in core Python.</li><li>• Acquire Object-oriented programming skills in Python.</li><li>• Develop the skill of designing graphical-user interfaces (GUI) in Python.</li><li>• Develop the ability to write database applications in Python.</li><li>• Acquire Python programming skills to move into specific branches</li></ul>	
<b>Course Outcomes:</b> (for students: To know what they are going to learn) <b>CO1:</b> To understand the problem solving approaches <b>CO2:</b> To learn the basic programming constructs in Python <b>CO3:</b> To practice various computing strategies for Python-based solutions to real world problems <b>CO4:</b> To use Python data structures - lists, tuples, dictionaries.	

<b>List of Programs</b>
<ol style="list-style-type: none"><li>1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.</li><li>2. Write a Python program to construct the following pattern, using a nested loop<pre style="margin-left: 40px;">* ** *** **** *****</pre></li></ol>

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<p>**** *** ** *</p>
<p>3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:            Grade A: Percentage <math>\geq 80</math>                      Grade B: Percentage <math>\geq 70</math> and <math>&lt; 80</math>            Grade C: Percentage <math>\geq 60</math> and <math>&lt; 70</math>      Grade D: Percentage <math>\geq 40</math> and <math>&lt; 60</math>            Grade E: Percentage <math>&lt; 40</math></p> <p>4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.</p> <p>5. Write a Python script that prints prime numbers less than 20.</p> <p>6. Program to find factorial of the given number using recursive function.</p> <p>7. Write a Python program to count the number of even and odd numbers from array of N numbers.</p> <p>8. Write a Python class to reverse a string word by word.</p> <p>9. Read a file content and copy only the contents at odd lines into a new file.</p> <p>10. Create a Turtle graphics window with specific size.</p>

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

**Learning Resources:**

- **Recommended Texts**

1. Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.
2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016

- **Reference Books**

1. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.
2. Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1st Edition.
3. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1590282410
4. Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009

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## FIRST YEAR – SEMESTER – I

### SEC – 1 MS OFFICE FOR COMMERCE (Practical)

(Common to BCom-Gen., AF, BM, CA & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>151S1A</b>			<b>2</b>		<b>2</b>	<b>2</b>	<b>40</b>	<b>60</b>	<b>100</b>
Unit	Contents								No. of Hours
I	<p><b>Introduction to MS Word &amp; Commonly used features</b>                      Introduction to Word processing -Word processor / Editor - File Extension - DOCx, DOTx - Application / Document area                      Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - Page Layout - Page Size ( Letter / A4 ) - Orientation ( Landscape / Portrait ) - Margin ( Top, Left, Bottom, Right ) -Navigation(Arrow keys, Ctrl + Arrow keys, Home, End, Page UP/ Page Down ) - Selection - Using Shift + Navigation                      Fonts / Superscript / Subscript - Show / Hide - Displays non printing characters ( Space / TAB / Enter ) - Change Case - Bullets / Numbering - Format Painter – Clipboard - Find / Replace                      Screen shot - Prnt SCR / Alt + PrntScr – Indent - Line and Para spacing - Tab Stop - Text to Table - Table to Text</p>								6
II	<p><b>Insert Tab &amp; Mail Merge</b>                      Insert Tab - Picture ( Styles, Border, Effects, Warp Text, Align, Rotate, Flip, Crop ) - Water Mark - Shapes ( Group, Ungroup, Bring to Front, Send to Back, Format shape ) – Hyperlink – Bookmark - Text Box - Word Art                      Tables - Rows , Columns, Cell - Merge Cell - Split Cell                      TOC - Update entire - Header / Footer - Cover Page - Break - Section Break - Spell Check - ABC / F7 - Word Count                      Working with Mail Merge</p>								6
III	<p><b>Introduction to MS Powerpoint</b>                      Creating Presentation - File Extension - PPTx, PPSx - Slides and Layouts, Apply Background - Title Bar, Menu Bar, Ribbon, Icons, Status Bar, Scroll Bar - View - Slide Master                      Insert Logo - to display in all slides - Change Text color - to maintain consistency in all slides                      Slideshow - F5 / Shift F5                      New Slide - Ctrl + M                      Animation Effects - Apply in objects within the Slide                      Transition Effect - Apply between slides                      Rehearse Timing - Set timing to each slide                      Loop until ESC - After reaching LAST slide, display again from 1st slide.                      SaveAs - PPSx - PowerPoint Show                      SlideShow - Use Pen / Highlighter                      Paste the Chart from Excel - Data linked to Excel source                      Insert Chart within PowerPoint - Data linked internally</p>								6

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IV	<p><b>Introduction to MS Excel &amp; Using Formulas</b></p> <p>Working with Excel Opening a Workbook - Understanding the Display Screen Working with the Ribbon - Exploring the File Tab - Working with the Quick Access Toolbar - Working with the Status Bar- Switching Between Opened Workbooks Entering Data - Moving the Cell Pointer - Selecting a Range of Cells - Creating a New Workbook - Inserting, Renaming, and Deleting Worksheets - Entering Constant Values - Using Auto Fill to Enter Data - Saving a Workbook - Editing Cell Contents Clearing Cell Contents - Insert / Edit Comments - Working with Undo and Redo - Closing a Workbook Using Formulas Entering Formulas with Addressing Methods ( Relative / Mixed / Absolute ) - Using Auto Fill with Formulas - Using the Sum, Average, Max, Min, Count Functions - Using IF and NestedIf Function - Using Text Functions ( Len, Trim, Left, Right, Mid, Find, Replace, Upper, Lower, Proper ) - Using Date Functions ( Today, Now, Day, Month, Year ) - Using Lookup Functions ( Vlookup, Hlookup ) - Using Formula Error Checking - Cutting / Copying and Pasting Constant Values and Formulas - Copy / Pasting using Transpose option - Using Format Painter</p>	6
V	<p><b>Working on multiple Worksheets &amp; Working with huge Datasets</b></p> <p>Formatting Worksheets - Formatting Numbers - Changing the Font Format - Aligning Cell Contents - Merging Cells Adding Borders - Applying Cell Styles - Modifying Columns and Rows - Changing Column Width - Changing Row Height Inserting and Deleting Columns or Rows - Hiding Columns or Rows - Editing Workbooks - Working with AutoCorrect Checking Spelling - Using Find and Replace - Using Hyperlinks ( Internal / External ) Working with huge Dataset Using multilevel Sort - Using Filters - Fetching Unique Records Finding Duplicates - Applying Conditional Formatting Rules Applying Freeze Panes - Using Pivot Table ( Layout &amp; Format ) Working with Charts Pie / Bar / Column / Line Charts - Titles / Legends / Data labels Copy / Pasting in Word / PowerPoint Printing Worksheets Using Print Preview - Working with Print Settings - Using Page Setup Tools - Working in Page Layout View - Creating a Header and Footer - Using Page Break Preview - Printing a Worksheet Exiting Excel</p>	6
<b>Total</b>		<b>30</b>

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<b>Reference Books</b>	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
4	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
5	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 / Office 365. India: BPB Publications.
6	Weverka, P. (2010). PowerPoint 2010 All-in-One For Dummies. Germany: Wiley.
<b>Web Resources</b>	
1	Ms Word tutorial: <a href="https://youtu.be/S-nHYzK-BVg">https://youtu.be/S-nHYzK-BVg</a>
2	Ms PowerPoint: <a href="https://youtu.be/XF34-Wu6qWU">https://youtu.be/XF34-Wu6qWU</a>
3	Mail Merge material: <a href="https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705">https://support.microsoft.com/en-us/office/use-mail-merge-for-bulk-email-letters-labels-and-envelopes-f488ed5b-b849-4c11-9cff-932c49474705</a>
4	Ms Excel functions: <a href="https://youtu.be/ShBTJrdioLo">https://youtu.be/ShBTJrdioLo</a>
5	Materials : <a href="https://support.microsoft.com/en-us/training">https://support.microsoft.com/en-us/training</a>

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## FIRST YEAR – SEMESTER – I

### FOUNDATION COURSE – PROFESSIONAL ETHICS

(Common to BCom-Gen., AF, BM, CA & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>151B1A</b>	<b>2</b>				<b>2</b>	<b>2</b>	<b>40</b>	<b>60</b>	<b>100</b>
Unit	Contents								No. of Hrs.
I	<b>Concept and Theories of Business Ethics:</b> Definition of Ethics – Personal Ethics and Business Ethics – Morality and Law – How are moral standards are formed? - Religion and Morality – Morality, Etiquette and - Professional Codes – Indian Ethical Traditions.								6
II	<b>Business Ethics:</b> Principles of Personal Ethics – Principles of Professional Ethics – Evaluation of Ethics over the Years – Honesty, Integrity and Transparency – Distinction between Values and Ethics – Roots of Unethical Behaviour – Ethical Decision-making.								6
III	<b>Ethical Dilemmas, Sources and their Resolutions:</b> What is an Ethical Dilemma? – Sources of Ethical Behaviour – Code of Personal Ethics for Employees – How to resolve an Ethical problem? – How to resolve Ethical Dilemmas?								6
IV	<b>Ethical Decision-making in Business:</b> Ethical Models that guide Decision-making – Which approach to use? – Ethical Decision-making with cross-holder Conflicts and Competition – Applying Moral Philosophy to Ethical Decision-making – Kohlberg’s Model of Cognitive Moral Development – Influences on Ethical Decision-making – Personal values and Ethical Decision-making.								6
V	<b>Human Values for Indian Managers:</b> Lessons from Ancient Indian Education System – The Law of Karma – Quality of Work Life – Ethics of Vivekananda, Gandihiji, Aurobindo and Tagore.								6
<b>Total</b>								<b>30</b>	
Textbooks									
1	Tom L. Beauchamp and Norman E. Bowie, “Ethical Theory and Business”, Prentice Hall, New Jersey								
2	Manual Vela Squez, “Business Ethics Concepts and Cases”, Prentice Hall, New Jersey								
3	Kenneth Blanchard and Norman Vincent Peale, “The Power of Ethical Management”, New York, William Morrow & Co								
4	Dr.S.S.Khanka, “Business Ethics and Corporate Governance”,S Chand and Company Ltd,NewDelhi.								
5	R.S.Naagarazan, “A Textbook on Professional Ethics and Human Values”, New Age International(P) Limited.								
6	A.C.Fernando, “Business Ethics and Corporate Governance”, Pearson.								
7	A.C.Fernando,K.P.Muraleedharan, E.K.Satheesh, “Business Ethics - An Indian Perspective”, Pearson India Education Service Pvt Ltd.								

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## FIRST YEAR – SEMESTER - II

### CORE – III: FINANCIAL ACCOUNTING-II

(Common to B.Com- Gen., AF, BM, CA, MM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
151C2A	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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V	<b>Accounting Standards for financial reporting (Theory only)</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems	
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts	
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership	
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.	
<b>CO5</b>	To elaborate the role of IFRS	
<b>Textbooks</b>		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
<b>Reference Books</b>		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

## **MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

## FIRST YEAR – SEMESTER – II

### CORE – IV: BUSINESS LAW

(Common to BCom- Gen., AF, BM, CA, MM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
151C2B	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law								
<b>LO2</b>	To understand the essentials of valid contract								
<b>LO3</b>	To gain knowledge on performance contracts								
<b>LO4</b>	To define the concepts of Bailment and pledge								
<b>LO5</b>	To understand the essentials of contract of sale								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	<b>Performance Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
<b>TOTAL</b>								<b>75</b>	

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<b>Course Outcome</b>	
<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.
<b>CO4</b>	Outline the contract of indemnity and guarantee
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930
<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

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B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

## FIRST YEAR – SEMESTER – II

### ELECTIVE– II: PROGRAMMING IN JAVA AND LAB

(Common to B.Com-CA)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
151E21	2		2		3	4	40	60	100
<b>Learning Objectives</b>									
<b>LO1</b>	To provide fundamental knowledge of object-oriented programming.								
<b>LO2</b>	To equip the student with programming knowledge in Core Java from the basics up.								
<b>LO3</b>	To enable the students to use AWT controls, Event Handling and Swing for GUI.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	Introduction: Review of Object-Oriented concepts - Java buzzwords (Platform independence, Portability, Threads)- JVM architecture – Java Program structure - – Java main method - Java Console output (System.out) - simple java program - Data types - Variables - type conversion and casting- Java Console input: Buffered input - operators - control statements - Static Data - Static Method - String and String Buffer Classes								12
II	Java user defined Classes and Objects – Arrays – constructors - Inheritance: Basic concepts - Types of inheritance - Member access rules - Usage of this and Super key word - Method Overloading - Method overriding - Abstract classes - Dynamic method dispatch - Usage of final keyword								12
III	Packages: Definition - Access Protection - Importing Packages - Interfaces: Definition – Implementation – Extending InterfacesException Handling: try – catch - throw - throws -- finally – Built-in exceptions - Creating own Exception classes - garbage collection, finalise -								12

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IV	Multithreaded Programming: Thread Class - Runnable interface – Synchronization – Using synchronized methods – Using synchronized statement - Interthread Communication – Deadlock.	12
V	Adapter classes - Inner classes - Java Util Package / Collections Framework: Collection & Iterator Interface- Enumeration- List and ArrayList- Vector- Comparator	12
<b>TOTAL (Theory + Practical)</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Understand the basic Object-oriented concepts. Implement the basic constructs of Core Java	
<b>CO2</b>	Implement inheritance, packages, interfaces and exception handling of Core Java.	
<b>CO3</b>	Implement multi-threading and I/O Streams of Core Java	
<b>Textbooks</b>		
1	Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7th Edition, 2010.	
2	Gary Cornell, Core Java 2 Volume I – Fundamentals, Addison Wesley, 1999.	
<b>Reference Books</b>		
1	Head First Java, O’Rielly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010.	

<b>Java Programming Lab</b>	<b>Core -S2EC1L</b>
<p>Learning Objectives: (for teachers: what they have to do in the class/lab/field)</p> <ul style="list-style-type: none"> <li>• To gain practical expertise in coding Core Java programs</li> <li>• To become proficient in the use of AWT, Event Handling and Swing.</li> </ul>	
<p>Course Outcomes: (for students: To know what they are going to learn)</p> <p>CO1: Code, debug and execute Java programs to solve the given problems</p> <p>CO2: Implement multi-threading and exception-handling</p> <p>CO3: Implement functionality using String and StringBuffer classes</p>	

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SYLLABUS WITH EFFECT FROM 2023-2024

## List of Programs

1. Write a Java program that prompts the user for an integer and then prints out all the prime numbers up to that Integer?
2. Write a Java program to multiply two given matrices.
3. Write a Java program that displays the number of characters, lines and words in a text?
4. Generate random numbers between two given limits using Random class and print messages according to the range of the value generated.
5. Write a program to do String Manipulation using Character Array and perform the following string operations:
  - a) String length
  - b) Finding a character at a particular position
  - c) Concatenating two strings
6. Write a program to perform the following string operations using String class:
  - a) String Concatenation
  - b) Search a substring
  - c) To extract substring from given string
7. Write a program to perform string operations using StringBuffer class:
  - a) Length of a string
  - b) Reverse a string
  - c) Delete a substring from the given string
8. Write a java program that implements a multi-thread application that has three threads. First thread generates random integer every 1 second and if the value is even, second thread computes the square of the number and prints. If the value is odd, the third thread will print the value of cube of the number.
9. Write a threading program which uses the same method asynchronously to print the numbers 1 to 10 using Thread1 and to print 90 to 100 using Thread2.
10. Write a program to demonstrate the use of following exceptions.
  - a) Arithmetic Exception
  - b) Number Format Exception
  - c) Array Index Out of Bound Exception
  - d) Negative Array Size Exception

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Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
Learning Resources: Recommended Texts Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7th Edition, 2010. Gary Cornell, Core Java 2 Volume I – Fundamentals, Addison Wesley, 1999. Reference Books Head First Java, O’Rielly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010. Web resources: Web resources from NDL Library, E-content from open-source libraries	

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B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

## FIRST YEAR – SEMESTER - II

### ELECTIVE - II: PROGRAMMING IN C++ AND LAB

(Common to B Com-CA)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
151E22	2		2		3	4	40	60	100
<b>Learning Objectives</b>									
<b>LO1</b>	To engender an appreciation for the need and characteristics of Object-orientation.								
<b>LO2</b>	To impart knowledge of the C++ language grammar in order to design and implement programming solutions to simple problems by applying Object-oriented thinking.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	Object Oriented Programming Concepts: Complexity in software - The need for object-orientation – Abstraction – Encapsulation – Modularity – Hierarchy. Basic Elements of C++: Classes – Objects – Data members and member functions – private and public access specifiers - Static members - Constructors – Singleton class - Destructors								12
II	Friend Functions and Friend Classes - Array of objects – Pointer to objects - this pointer – References – Dynamic memory allocation - Namespaces. Function Overloading: Overloading a function - Default arguments – Overloading Constructors. Operator Overloading: Overloading an operator as a member function – Overloading an operator as a friend function								12
III	Overloading the operators [], (), -> and comma operators – Conversion Functions. Inheritance: Types of inheritance – protected access specifier –Virtual Base Class – Base class and derived class constructors. Run-time Polymorphism: Virtual Functions								12

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IV	Function overriding - Pure virtual function – Abstract base class. Templates: Function templates – Overloading a function template – Class templates.	12
V	Exception Handling: Exceptions – try, catch, throw – Rethrowing an exception – Restricting exceptions - Handling exceptions in derived classes - terminate(), abort(), unexpected(), set_terminate(). I/O Streams: Formatted I/O with ios class functions - Manipulators – Creating own manipulator – Overloading << and >> operators.	12
<b>Total (Theory + Practical)</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Explain the various basic concepts of Object-orientation.	
<b>CO2</b>	Write programs to implement static binding	
<b>CO3</b>	Write programs to implement inheritance and dynamic binding	
<b>CO4</b>	Write programs to implement templates and exception handling and learn how to use STL class library.	
<b>CO5</b>	Write programs implementing File and Stream I/O.	
<b>Textbooks</b>		
1	Herbert Schildt, <i>C++ - The Complete Reference</i> , Third Edition, TMH, 1999.	
2	Grady Booch, <i>Object Oriented Analysis and Design</i> , Pearson Education, 2008. (For Unit I)	
<b>Reference Books</b>		
1	Bjarne Stroustrup, <i>The C++ Programming Language</i> , Addison Wesley, 2000.	
2	J. P. Cohoon and J. W. Davidson, <i>C++ Program Design – An Introduction to Programming and Object-Oriented Design</i> , Second Edition, McGraw Hill, 1999.	
3	C. J. Lippman, <i>C++ Primer</i> , Third Edition, Addison Wesley, 2000.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

<b>Object Oriented Programming with C++</b>
Learning Objectives: (for teachers: what they have to do in the class/lab/field) <ul style="list-style-type: none"><li>• Design classes for the given problems.</li><li>• Write programs in C++.</li><li>• Code, debug and execute a C++ program to solve the given problems using an IDE.</li></ul>
Course Outcomes: (for students: To know what they are going to learn) CO1: Design and create classes. Implement Stream I/O as appropriate. CO2: Design appropriate data members and member functions. CO3: Implement functions, friend functions, static members, constructors and compile-time polymorphism. CO4: Implement inheritance, run-time polymorphism and destructors. CO5: Implement templates and exceptions. Use STL class library. Implement File I/O.

<b>List of Programs</b>
1. Write a class to represent a complex number which has member functions to do the following <ol style="list-style-type: none"><li>Set and show the value of the complex number</li><li>Add, subtract and multiply two complex numbers</li><li>Multiplying the complex number with a scalar value</li></ol>
2. Write a Point class that represents a 2-d point in a plane. Write member functions to <ol style="list-style-type: none"><li>Set and show the value of a point</li><li>Find the distance between two points</li><li>Check whether two points are equal or not</li></ol>
4. Design and implement a class to represent a Solid object. <ol style="list-style-type: none"><li>Apart from data members to represent dimensions, use a data member to specify the type of solid.</li><li>Use functions to calculate volume and surface area for different solids.</li></ol>
5. Design a class representing time in hh:mm:ss. Write functions to <ol style="list-style-type: none"><li>Set and show the time</li><li>Find the difference between two time objects</li><li>Adding a given duration to a time</li><li>Conversion of the time object to seconds</li></ol>
6. Design a 3x3 matrix class and demonstrate the following: <ol style="list-style-type: none"><li>Addition and multiplication of two matrices using operator overloading</li><li>Maintaining a count of the number of matrix object created</li></ol>
7. Design a class called cString to represent a string data type. Create a data member in the class to represent a string using an array of size 100. Write the following functionality as member functions: <ol style="list-style-type: none"><li>Copy Constructor</li><li>Concatenate two strings</li></ol>

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<ul style="list-style-type: none"> <li>c. Find the length of the string</li> <li>d. Reversing a string</li> <li>e. Comparing two strings</li> </ul> <p>8. Design a class called cString to represent a string data type. Create a data member in the class to represent a string whose size is dynamically allocated. Write the following as member functions:</p> <ul style="list-style-type: none"> <li>a. Copy Constructor</li> <li>b. Destructor</li> <li>c. Concatenate two strings</li> <li>d. Find the length of the string</li> <li>e. Reversing a string</li> <li>f. Comparing two strings</li> </ul>
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Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
<p>Learning Resources:</p> <p><b>Learning Resources:</b></p> <p><b>Recommended Texts</b></p> <ol style="list-style-type: none"> <li>1. Herbert Schildt, <i>C++ - The Complete Reference</i>, Third Edition, TMH, 1999.</li> <li>2. Grady Booch, <i>Object Oriented Analysis and Design</i>, Pearson Education, 2008. (For Unit I)</li> </ol> <p><b>Reference Books</b></p> <ol style="list-style-type: none"> <li>1. Bjarne Stroustrup, <i>The C++ Programming Language</i>, Addison Wesley, 2000.</li> <li>2. J. P. Cohoon and J. W. Davidson, <i>C++ Program Design – An Introduction to Programming and Object-Oriented Design</i>, Second Edition, McGraw Hill, 1999.</li> </ol> <p>C. J. Lippman, <i>C++ Primer</i>, Third Edition, Addison Wesley, 2000.</p>	

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SYLLABUS WITH EFFECT FROM 2023-2024

## FIRST YEAR – SEMESTER – II

### SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

(Common to BCom-Gen., AF, CA, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
151S21			2		2	2	40	60	100
Unit	Contents								No. of Hours
I	<p><b>Using Financial Functions (Part 1)</b>                      ACCRINT function - Returns the accrued interest for a security that pays periodic interest                      ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity                      AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient                      AMORLINC function - Returns the depreciation for each accounting period                      COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date                      COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date                      COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date                      COUPNCD function - Returns the next coupon date after the settlement date                      COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date                      COUPPCD function - Returns the previous coupon date before the settlement date                      CUMIPMT function - Returns the cumulative interest paid between two periods                      CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>								6

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II	<p><b>Using Financial Functions (Part 2)</b>            DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method            DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify            DISC function - Returns the discount rate for a security            DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number            DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction            DURATION function - Returns the annual duration of a security with periodic interest payments            EFFECT function - Returns the effective annual interest rate            FV function - Returns the future value of an investment            FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	6
III	<p><b>Using Financial Functions (Part 3)</b>            INTRATE function - Returns the interest rate for a fully invested security            IPMT function - Returns the interest payment for an investment for a given period            IRR function - Returns the internal rate of return for a series of cash flows            ISPMT function - Calculates the interest paid during a specific period of an investment            MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100            MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates            NOMINAL function - Returns the annual nominal interest rate            NPER function - Returns the number of periods for an investment            NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate            ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period            ODDFYIELD function - Returns the yield of a security with an odd first period            ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period            ODDLYIELD function - Returns the yield of a security with an odd last period</p>	6

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IV	<p><b>Using Financial Functions (Part 4)</b>            PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value            PMT function - Returns the periodic payment for an annuity            PPMT function - Returns the payment on the principal for an investment for a given period            PRICE function - Returns the price per \$100 face value of a security that pays periodic interest            PRICEDISC function - Returns the price per \$100 face value of a discounted security            PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity            PV function - Returns the present value of an investment            RATE function - Returns the interest rate per period of an annuity            RECEIVED function - Returns the amount received at maturity for a fully invested security            RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	6
V	<p><b>Using Financial Functions (Part 5)</b>            SLN function - Returns the straight-line depreciation of an asset for one period            SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period            TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill            TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill            TBILLYIELD function - Returns the yield for a Treasury bill            VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method            XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic            XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic            YIELD function - Returns the yield on a security that pays periodic interest            YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill            YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	6
	<b>Total</b>	<b>30</b>

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<b>Reference Books</b>	
1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023), "EXCEL 2023: The Beginners Guide to Master".
3	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
<b>Web Links</b>	
1. <a href="https://www.youtube.com/watch?v=kNaxTNSAtLk">https://www.youtube.com/watch?v=kNaxTNSAtLk</a>	
2. <a href="https://www.youtube.com/watch?v=RsDFonVtKGM">https://www.youtube.com/watch?v=RsDFonVtKGM</a>	
Tutorials :	
1. <a href="https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/">https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/</a>	
2. Udemy : <a href="https://www.udemy.com/course/financial-accounting-in-excel-new-business/">https://www.udemy.com/course/financial-accounting-in-excel-new-business/</a>	

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## FIRST YEAR – SEMESTER – II SEC-3: RETAIL MANAGEMENT

(Common to BCom-Gen., AF, CA, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>151S2A</b>	<b>2</b>				<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
Unit	Contents								No. of Hours
I	<b>Overview of Retail</b> Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals								6
II	<b>Retail Marketing</b> Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management								6
III	<b>Retail Store Operations</b> Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management								6
IV	<b>Customer Value Management</b> Retail Communication - Personality Grooming - Sales Management - Cross Selling & Up-selling - Customer experience and feedback management - WOW factor in Retail Business - Health and Safety at Workplace - Retail KPI - Team Work & Leadership Skills - Ethics in Retail								6
V	<b>Latest Trend in Retail Business</b> Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics								6
<b>Total</b>								<b>30</b>	
<b>Reference Books</b>									
1	Retailing Management, Gibson C Vedamani , Jaico Publishing House								
2	Retail Management, : Suja Nair, Publisher: Himalaya Publishing House								
3	Retailing Management, : Michael Levy, Barton A Weitz and Ajay Pandit, Tata McGraw Hill Publishing								
4	The Art of Retailing, A J Lamba, Tata McGraw Hill Publishing								
<b>Web Links</b>									
<a href="https://www.managementstudyguide.com/retail-management.htm">https://www.managementstudyguide.com/retail-management.htm</a> <a href="https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references">https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references</a> <a href="https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm">https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm</a> <a href="https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf">https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf</a>									

# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
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## SECOND YEAR – SEMESTER - III

### CORE – V: CORPORATE ACCOUNTING I

(Common to BCom- Gen., AF, BM, CA, MM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
251C3A	5				5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand about the pro-rata allotment <b>and Underwriting of Shares</b>								
LO2	To know the provisions of companies Act <b>regarding Issue and</b> Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine <b>the various methods of valuation of Goodwill and shares</b>								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment <b>Issue of Rights and Bonus Shares</b> - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at <b>Par, Premium and Discount.</b> Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								15

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V	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. <b>(Theory Only)</b>	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures	
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments	
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability	
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
<b>Textbooks</b>		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
<b>Reference Books</b>		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

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B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
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## SECOND YEAR – SEMESTER - III

### CORE – VI: COMPANY LAW

(Common to BCom- Gen., AF, BM, CA, MM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>251C3B</b>	<b>5</b>				<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To know Company Law 1956 and Companies Act 2013								
<b>LO2</b>	To have an understanding on the formation of a company								
<b>LO3</b>	To understand the requisites of meeting and resolution								
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors								
<b>LO5</b>	To familiarize with the various modes of winding up								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Company law</b> Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								<b>15</b>
II	<b>Formation of Company</b> Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								<b>15</b>
III	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								<b>15</b>
IV	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								<b>15</b>

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V	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Understand the classification of companies under the act	
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association	
<b>CO3</b>	Know the qualification and disqualification of Auditors	
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
<b>CO5</b>	Analyse the modes of winding up	
<b>Textbooks</b>		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law, Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, VikasPublication, Noida	
<b>Reference Books</b>		
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal	
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune	
5	PreethiAgarwal, Business Law, CA foundation study material	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>	
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>	
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>	

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## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAG E</b>	3	2	3	2	3	3	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

## SECOND YEAR – SEMESTER - III

### ELECTIVE III - HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>251E3B</b>	<b>4</b>				<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>C1</b>	To explore to the aspects relating of Human resource management								
<b>C2</b>	To equip with the various processes of Recruitment and Selection								
<b>C3</b>	To be acquainted with Training methods and the concept of Performance Appraisal								
<b>C4</b>	To learn about Industrial Relations								
<b>C5</b>	To assimilate knowledge on employee welfare.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to HRM</b> Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								<b>12</b>
II	<b>RECRUITMENT AND SELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.								<b>12</b>

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III	<p><b>TRAINING AND DEVELOPMENT</b></p> <p>Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.</p>	12
IV	<p><b>INDUSTRIAL RELATIONS</b></p> <p>Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.</p>	12
V	<p><b>EMPLOYEE WELFARE</b></p> <p>Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &amp; Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits</p>	12
	<b>TOTAL</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
<b>CO2</b>	Formulate action plans for employee Recruitment and Selection.	
<b>CO3</b>	Choose appropriate methods of Training	
<b>CO4</b>	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
<b>CO5</b>	Formulate strategies for employee welfare.	
	<b>Textbooks</b>	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	

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<b>Reference Books</b>	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://hr.university/shrm/strategic-human-resource-management/">https://hr.university/shrm/strategic-human-resource-management/</a>
2	<a href="https://www.investopedia.com/terms/c/collective-bargaining.asp">https://www.investopedia.com/terms/c/collective-bargaining.asp</a>
3	<a href="https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778">https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

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## SECOND YEAR – SEMESTER – III

### SEC – 4 Basics of Entrepreneurship

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>251S3A</b>	<b>1</b>				<b>1</b>	<b>1</b>	<b>25</b>	<b>75</b>	<b>100</b>
Unit	Contents							No. of Hours	
I	<b>Introduction to Entrepreneurship</b> Meaning- Characteristics – Dimensions of an Entrepreneurship- Fostering critical thinking and innovation.							<b>3</b>	
II	<b>Idea Generation and selection</b> Design Thinking Process- Creativity – Innovation- Ideas Generation techniques – Analysis of Business opportunity – Fishbowl Method –Brainstroming.							<b>3</b>	
III	<b>Pitching the business Idea</b> Business Models- Costing and Pricing - -Market survey- Writing of a B-Plan							<b>3</b>	
IV	<b>Bootstrap of an Enterprise</b> Process of setting up an Enterprise – Feasibility Study-Marketing- Technical and Financial.							<b>3</b>	
V	<b>Finance and Government Support to setting up of an Enterprise</b> Sources of Funds- Government Schemes for entrepreneurs							<b>3</b>	
<b>Total</b>							<b>15</b>		
Text Books									
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications, Chennai.								
2	Vasanth Desai, (Reprint 2017) Dynamics of Entrepreneurial Development and Management, 24 <sup>th</sup> Edition, Himalaya Publishing House, Mumbai.								
Reference Books									
1	Dr.C.B.Gupta and S.S.Khanka(Reprint 2014), Entrepreneurship and Small Business Management, Sultan Chand & Sons, New Delhi.								

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## SECOND YEAR – SEMESTER – III

### SEC – 5 Website Designing

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>251S3B</b>			<b>2</b>		<b>2</b>	<b>2</b>	<b>40</b>	<b>60</b>	<b>100</b>
Unit	Contents							No. of Hours	
I	<b>Unit 1 Introduction to Web technologies</b> How does the Website work -Types of Websites -Static & Dynamic websites							<b>6</b>	
II	<b>Unit 2 Basic tools of Web design</b> Creating account - profiling - Create home page - Add pages, transitions, navigation, design, Template creation and Icons - Social media - Mapping - Tag video, Image, tables - text -inputs - image sliders - Icon integration - Forms							<b>6</b>	
III	<b>Unit 3 Domain and hosting</b> Payment terms for website and publishing - Add to Cart - Payment terms for customers - post maintenance - Domain Purchase - Types of Domains - Types of Hosting							<b>6</b>	
IV	<b>Unit 4 Strategies to branding</b> SEO Search engine Optimisation - Professionalise your site - Optimise for Mobile - Demonstration							<b>6</b>	
V	<b>Unit 5 Website project and proposal</b> Data collection - Marketing - Communication							<b>6</b>	
<b>Total</b>							<b>30</b>		
Text Books									
1	Web Design And Development: Concepts, Methodologies, Tools, And Applications By Information Resources Management Association								
2	WEB DESIGN TOOL: Get the skill you need to become a full front-end web developer by RAPHEL EZEKIEL								
Reference Books									
1	Branding and Website Essentials for Entrepreneurs (Instant Insights) by Melody Hunter								
2	Magento 2 Beginners Guide: Creating a successful e-commerce website with Magento by Gabriel Guarino								
3	Web Design Tools and Techniques by Peter Kentie								

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## SECOND YEAR – SEMESTER – IV

### CORE – VII: CORPORATE ACCOUNTING – II

(Common to BCom- Gen., AF, BM, CA, MM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
251C4A	5				5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Amalgamation, Internal &amp; External Reconstruction</b> Amalgamation – <b>Meaning</b> - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of <b>Methods of Accounting for Amalgamation</b> - <b>The Pooling of Interest Method - The Purchase Method</b> (Excluding Inter-Company Holdings). <b>Internal &amp; External Reconstruction</b> <b>Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</b>								15
II	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	<b>Insurance Company Accounts:</b> Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
IV	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency <b>or Surplus (List H)</b> Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

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<b>Course Outcomes</b>	
<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction
<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format
<b>CO4</b>	Give the consolidated accounts of holding companies
<b>CO5</b>	Preparation of liquidator's final statement of account
<b>Textbooks</b>	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
<b>Reference Books</b>	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

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## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

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## SECOND YEAR– SEMESTER– IV

### CORE PAPER VIII–PRINCIPLES OF MARKETING

(Common to BCom- Gen., AF, BM, CA, MM, Co-op. & CS as Elective)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
251C4B	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the concept and functions of marketing								
<b>LO2</b>	To understand the importance of market segmentation								
<b>LO3</b>	To examine the stages of new product development								
<b>LO4</b>	To gain knowledge on the various advertising medias								
<b>LO5</b>	To analyse the global market environment								
<b>Prerequisite: Should have studied Commerce in XIStd</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Marketing</b> Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15
II	<b>Market Segmentation</b> Meaning and definition – Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic – Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.								15
III	<b>Product &amp; Price</b> Marketing Mix — an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies – Objectives –Factors Influencing Pricing– Kinds of Pricing.								15
IV	<b>Promotions and Distributions</b> Elements of promotion – Advertising – Objectives - Kinds of Advertising Media - Traditional vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling –Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.								15

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V	<b>Competitive Analysis and Strategies</b> Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E-Marketing & M-Marketing – E-Tailing – CRM –Market Research – MIS and Marketing Regulation.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Develop an understanding on the role and importance of marketing	
<b>CO2</b>	Apply the 4p’s of marketing in their venture	
<b>CO3</b>	Identify the factors determining pricing	
<b>CO4</b>	Use the different Channels of distribution of industrial goods	
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing	
<b>Textbooks</b>		
1	Philip Kotler, Principles of Marketing : A South Asian Perspective, Pearson Education, NewDelhi	
2	Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr.Amit Kumar, Principles of Marketing, Shashi bhawan Publishing House,Chennai	
4	Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons.New Delhi	
5	Neeru Kapoor Principles Of Marketing, PHILearning,NewDelhi	
<b>Reference Books</b>		
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book,Taxmann,Newdelhi	
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.	
3	Assael, H.Consumer Behaviour and Marketing Action,USA :PWS-Kent	

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4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>WebResources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO2</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	3	2
<b>TOTAL</b>	15	10	15	10	12	10	10	10	10	15	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	2	2	2	3	2

**3 – Strong, 2- Medium, 1- Low**

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## SECOND YEAR – SEMESTER – IV

### ELECTIVE IV - SPSS Practical

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
251E41	SPSS Practical	Elective - IV			3		3	3	40	60	100
<b>Learning Objectives</b>											
<b>LO1</b>	To introduce students to SPSS as an important tool in Research										
<b>LO2</b>	To familiarize them with calculation of central tendency										
<b>LO3</b>	To understand the concepts of correlation										
<b>LO4</b>	To calculate management decision tools using SPSS										
<b>LO5</b>	To develop various applications of various non parametric tools.										
<b>Prerequisites: Should have studied Commerce in XII Std</b>											
Unit	Contents										No. of Hours
I	Construction of frequency tables, Graphical representation of data										9
II	Measures of central tendency, Measures of dispersion										9
III	Correlation co-efficient										9
IV	Calculation of NPV of projects Cash Budget Break-Even Analysis Comparison of prices across years of multiple products Flexible Budgets										9
V	Non Parametric test Mann whitney, Kurskal Wallis, Chi Square, Wilcoxon sign rank test, Friedman test										9
<b>TOTAL</b>										<b>45</b>	
CO	Course Outcomes										
<b>CO1</b>	Construct frequency tables and graphical representation of data										
<b>CO2</b>	Summarize the whole set of data with a single value that represents the center of its distribution.										
<b>CO3</b>	Interpret the relationship between two variables using correlation coefficient.										
<b>CO4</b>	Make use of specified analysis tools for decision making in business										
<b>CO5</b>	Summarize the whole set of data with non parametric tests.										

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<b>Textbooks</b>	
1	Discovering Statistics Using SPSS Andy field 3rd ed., Sage, 2009
2	A Handbook Of Statistical Analyses Using Spss
<b>Web Resources</b>	
1	<a href="https://www.spss-tutorials.com/spss-what-is-it/">https://www.spss-tutorials.com/spss-what-is-it/</a>
2	<a href="https://www.techtarget.com/whatis/definition/SPSS-Statistical-Package-for-the-Social-Sciences">https://www.techtarget.com/whatis/definition/SPSS-Statistical-Package-for-the-Social-Sciences</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
CO1	3	2	3	3	3	2	3	3	3	2	2	3
CO2	3	2	3	3	2	2	2	2	3	2	3	3
CO3	3	3	3	3	3	2	3	3	3	2	2	3
CO4	3	2	3	3	2	2	2	2	3	2	2	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	12	15	15	13	11	13	13	15	11	12	15
AVERAGE	3	2.4	3	3	2.6	2.2	2.6	2.6	3	2.2	2.4	3

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## SECOND YEAR – SEMESTER – IV

### SEC – 6 Cash Accounting and Operating Cycle

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
251S4A	2				2	2	25	75	100	
Unit	Contents							No. of Hours		
I	Introduction to Cash Accounting-Accrual Basis of Accounting- Accrual and Cash accounting comparison							6		
II	Balance sheet and Income Statement-Accounts Payable-Basic Cash flow Statement							6		
III	Introduction to working capital- Meaning-Direct and Indirect Cost-Current Assets-Cash Conversion							6		
IV	The Operating Cycle- Inventory Days							6		
V	Profit, Assets and Cashflow-The Profit Equation- Assumed Assets-The Financial Crisis							6		
								30		
Text Books										
1	Cost Accounting – S.P.Jain & K.L. Narang from Kalyani Publishers									
2	Financial Accounting- R.L. Gupta & V.K. Gupta from Sulthan Chand and Sons									

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## SECOND YEAR – SEMESTER – IV

### SEC – 7 FinTech

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>251S4B</b>	<b>2</b>				<b>2</b>	<b>2</b>	<b>40</b>	<b>60</b>	<b>100</b>
Unit	Contents							No. of Hours	
I	<b>Overview of Financial Technology</b> Financial Technology - Emerging Technologies - India's FinTech Ecosystem - Value Creation -FinTech Adaption - FinTech Global Scenario							<b>6</b>	
II	<b>Internet of Things (IoT) &amp; Application Program Interfaces</b> Introduction to Internet of Things & Application Program Interfaces - Financial System Communication - Open Banking							<b>6</b>	
III	<b>Avenues of FinTech &amp; Strategies of Artificial Intelligence/Machine Learning</b> Equity Crowd Funding - Wealth Management – P2P & Marketplace lending - Introduction to Artificial Intelligence / Machine Learning - Difference between Artificial Intelligence & Machine Learning - Fintech Applications / Case Studies							<b>6</b>	
IV	<b>FinTech Regulations</b> Govt. initiatives in India (NPCI, UPI, OCEAN) - Security and Privacy in FinTech - Data Protection Laws & Regulations							<b>6</b>	
V	<b>Project</b>							<b>6</b>	
<b>Total</b>							<b>30</b>		
<b>Note : 40 marks of CIA will be carried out in the form of Project</b>									
<b>Text Books</b>									
1	Agustin Rubini, “Fintech in a Flash: Financial Technology Made Easy”, Zaccheus, 3rd Edition, 2018								
2	Susanne Chishti and Janos Barberis, “ The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries”, John Wiley, 1st Edition, 2016								
3	Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, “Disrupting Finance: FinTech and Strategy in the 21st Century”, Palgrave, 1st edition, 2018								
4	Abdul Rafay, “FinTech as a Disruptive Technology for Financial Institutions”, IGI Global, January, 2019								
5	Bernardo Nicoletti , The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August, 2018								
6	The Internet of Things by Samuel Greengard from The MIT Press								

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## THIRD YEAR – SEMESTER - V

### CORE – IX: COST ACCOUNTING – I

(Common to BCom- Gen., AF, BM, CA & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
351C5A	5				4	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction of Cost Accounting</b> 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.								15
II	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
IV	<b>Labour Costing</b> 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.								15
V	<b>Overheads Costing</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

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<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall the various concepts of cost accounting
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.
<b>CO3</b>	Analyse the various valuation methods of issue of materials.
<b>CO4</b>	Examine the different methods of calculating labour cost.
<b>CO5</b>	Critically evaluate the apportionment of Overheads.
<b>Textbooks</b>	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt.Ltd.Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	13	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

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## THIRD YEAR – SEMESTER - V

### CORE – X: BANKING LAW AND PRACTICE

(Common to BCom- Gen., AF, BM, CA, MM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>351C5B</b>	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
<b>LO3</b>	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								<b>15</b>
<b>II</b>	<b>Central Bank and Commercial Bank</b> Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								<b>15</b>

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III	<p><b>Banking Practice</b> Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans &amp; Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate &amp; Reverse Repo Rate - securities of lending-Factors influencing bank lending.</p>	15
IV	<p><b>Negotiable Instruments Act</b> Negotiable Instruments – Meaning &amp; Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. 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 - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>	15
V	<p><b>Digital Banking</b> Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
<b>CO3</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	

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<b>Textbooks</b>	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
<b>Reference Books</b>	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>Katait Sanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAGE</b>	3	2	2.6	2	3	2	2	2	3	3	2

**3 – Strong, 2- Medium, 1- Low**

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B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
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## THIRD YEAR – SEMESTER - V

### CORE – XI: INCOME TAX LAW AND PRACTICE-I

(Common to BCom- Gen., AF, BM, CA, MM & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>351C5C</b>	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic concepts & definitions under the Income Tax Act,1961.								
<b>LO2</b>	To compute the residential status of an assessee and the incidence of tax.								
<b>LO3</b>	To compute income under the head salaries.								
<b>LO4</b>	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
<b>LO5</b>	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.								15
II	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	<b>Income from Salary</b> Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .								15
IV	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.								15

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V	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
<b>CO2</b>	Assess the residential status of an assessee & the incidence of tax.	
<b>CO3</b>	Compute income of an individual under the head salaries.	
<b>CO4</b>	Ability to compute income from house property.	
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.	
<b>Textbooks</b>		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.	
<b>Reference Books</b>		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.	
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman.	
4	Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>

**3 – Strong, 2- Medium, 1- Low**

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	10	10	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

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B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
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## THIRD YEAR – SEMESTER – V

### CORE –XII : AUDITING & CORPORATE GOVERNANCE

(Common to BCom- Gen., AF, BM, CA, MM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
351C5D	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable students to understand process of auditing and its classification.								
<b>LO2</b>	To impart knowledge on internal check and internal control.								
<b>LO3</b>	To illustrate the role of auditors in company.								
<b>LO4</b>	To help students understand the framework, theories and models of Corporate Governance.								
<b>LO5</b>	To provide insights into the concept of Corporate Social Responsibility								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Auditing</b> Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations								15
II	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation								15
III	<b>Company Auditor</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.								15
IV	<b>Introduction to Corporate Governance</b> Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors								15
V	<b>Corporate Social Responsibility</b> Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules								15
<b>TOTAL</b>								<b>75</b>	

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<b>Course Outcomes</b>	
<b>CO1</b>	Define auditing and its process.
<b>CO2</b>	Compare and contrast essence of internal check and internal control.
<b>CO3</b>	Identify the role of auditors in companies.
<b>CO4</b>	Define the concept of Corporate Governance.
<b>CO5</b>	Appraise the implications of Corporate Social Responsibility
<b>Textbooks</b>	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
5	Essentials of Auditing, Dr. K. Sundar & K. Paari, Vijay Nicole Imprints Private Limited, Chennai
<b>Reference Books</b>	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>
2	<a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>
3	<a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	3	3	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

**3 – Strong, 2- Medium, 1- Low**

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## THIRD YEAR – SEMESTER – V

### DISCIPLINE SPECIFIC ELECTIVE – 2 /2 : RESEARCH METHODOLOGY

(Common to BCom-Comp.Applicatytions)

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
351E5B	Research Methodology	Discipline Specific Elective 2/2	4				3	4	25	75	100
<b>Learning Objectives</b>											
<b>LO1</b>	To get introduced to research methodology										
<b>LO2</b>	To have an overview of sampling techniques										
<b>LO3</b>	To be familiar with testing of data										
<b>LO4</b>	To learn procedures of statistical analysis of data										
<b>LO5</b>	To gain knowledge about preparation of report .										
<b>Prerequisite: Should have studied Commerce in XII Std</b>											
Unit	Contents										No. of Hours
I	Introduction to research methodology – meaning and purpose – Types of Research; Research design –steps in selection & formulation of a research problem – steps in research										10
II	Hypothesis – Types – concept and procedures of testing of Hypothesis – sampling techniques – sampling error and sample size										12
III	Measurement & scaling techniques – Classification of Data - Data collection – methods – testing validity and reliability										12
IV	Processing of data – Editing, coding, classification & tabulation, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS) (Simple Problems only)										14
V	UNIT V (CASE STUDY) Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style &conventions in reporting – steps in drafting of report										12
<b>TOTAL</b>										<b>60</b>	
<b>CO</b>	<b>Course Outcomes</b>										
<b>CO1</b>	Acquaintance with basics of research and general introduction to Research Methodology										
<b>CO2</b>	Outline the Meaning of Hypotheses, its types and Purpose of using sampling technique										
<b>CO3</b>	Apply provisions of Different methods of data Collection										
<b>CO4</b>	Summarise the Stages and steps in Processing of Data and Application of Computers for analysi										
<b>CO5</b>	Discuss Different types of report and the methodology in writing the same										

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<b>Textbooks</b>	
1	Kothari C.R., Research Methodology, Vikas Publishing Ltd.
2	Ratan Khasnabis, SuvasisSaha – Research methodology –Universities Press (India) Private Limited, Hyderabad.
3	Shashi K. Gupta, Praneet Rangi, Research Methodology and Report writing, Kalyani Publishers
4	Kartikeya Bolar, Rajdeep Chakraborti , Amarnath Mitra, I.Shridharan – Business research and Analytics – Cengage , New Delhi
<b>Reference Books</b>	
1	William G.Zikmund, Barry J.Babin, Jon C.Carr, Mitch Griffin – Business Research methods - Cengage, New Delhi
2	Dr M Ranganatham, Business Research Methods, Himalayas Publishing
3	William C Emory, Business Research Methods, R.D. Irwin. Inc
4	Robert G Murdick, Business Research – Concepts & Practice, International text book Company
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://research.com/research/how-to-write-research-methodology">https://research.com/research/how-to-write-research-methodology</a>
2	<a href="https://eduvoice.in/types-research-methodology/">https://eduvoice.in/types-research-methodology/</a>
3	<a href="https://research-methodology.net/research-methodology/">https://research-methodology.net/research-methodology/</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	2	3	2	3	3	3	2	2	3
CO2	3	2	2	2	2	2	2	2	3	2	3	3
CO3	3	3	3	2	3	2	3	3	3	2	2	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	2	3	2	3	3	3	2	3	3
TOTAL	15	13	14	11	14	11	14	14	15	11	13	15
AVERAGE	3	2.6	2.8	2.2	2.8	2.2	2.8	2.8	3	2.2	2.6	3

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## THIRD YEAR – SEMESTER – V

### DISCIPLINE SPECIFIC ELECTIVE – 4/4 : Cryptography & Network Security

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
351E5C	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand on the security trends								
<b>LO2</b>	To apply the mathematical symmetric key cryptography								
<b>LO3</b>	To analyze the mathematics of asymmetric key cryptography								
<b>LO4</b>	To imply the authentication requirements								
<b>LO5</b>	To understand election mail survey and firewall								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	Security trends – Legal, Ethical and Professional Aspects of Security, Need for Security at Multiple levels, Security Policies – Model of network security – Security attacks, services and mechanisms – OSI security architecture – Classical encryption techniques: substitution techniques, transposition techniques, steganography- Foundations of modern cryptography: perfect security – information theory – product cryptosystem – cryptanalysis.								12
II	Mathematics of Symmetric Key Cryptography: Algebraic structures – Modular arithmetic-Euclid’s algorithm- Congruence and matrices -Groups, Rings, Fields- Finite fields- SYMMETRIC KEY CIPHERS: SDES – Block cipher Principles of DES – Strength of DES – Differential and linear cryptanalysis – Block cipher design principles – Block cipher mode of operation – Evaluation criteria for AES – Advanced Encryption Standard – RC4 – Key Distribution.								12
III	Mathematics of Asymmetric Key Cryptography: Primes – Primality Testing – Factorization – Euler’s totient function, Fermat’s and Euler’s Theorem – Chinese Remainder Theorem – Exponentiation and logarithm – ASYMMETRIC KEY CIPHERS: RSA cryptosystem – Key distribution – Key management – Diffie Hellman key exchange -ElGamal cryptosystem – Elliptic curve arithmetic-Elliptic curve cryptography.								12
IV	Authentication requirement – Authentication function – MAC – Hash function – Security of hash function and MAC – SHA –Digital signature and authentication protocols – DSS- Entity Authentication: Biometrics, Passwords, Challenge Response protocols- Authentication applications – Kerberos, X.509								12
V	Electronic Mail security – PGP, S/MIME – IP security – Web Security – SYSTEM SECURITY: Intruders – Malicious software – viruses – Firewalls.								12
<b>TOTAL</b>								<b>60</b>	

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CO	Course Outcomes
<b>CO1</b>	Remember the security trends in cryptography and network security
<b>CO2</b>	Enumerate the algebra structures
<b>CO3</b>	Apply and analyze the key distribution of mathematical of asymmetrical key
<b>CO4</b>	Implication of authentication requirement and functions
<b>CO5</b>	Describe the electronic mail security and web security system
Textbooks	
1	William Stallings, “Cryptography And Network Security – Principles and Practices”, Prentice Hall of India, Third Edition, 2003.
2	Atul Kahate, “Cryptography and Network Security”, Tata McGraw-Hill, 2003.
3	Bruce Schneier, “Applied Cryptography”, John Wiley & Sons Inc, 2001.
Reference Books	
1	Charles B. Pfleeger, Shari Lawrence Pfleeger, “Security in Computing”, Third Edition, Pearson Education, 2003
2	William Stallings, Cryptography and Network security, Hardcover, 2016
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.google.co.in/books/edition/Cryptography_and_Network_Security/v8nCCwAAQBAJ?hl=en&amp;gl=in&amp;kptab=editions&amp;sa=X&amp;ved=2ahUKEwiDnLTgxoP8AhXbpVYBHd18CggQmBZ6BAgBEAc">https://www.google.co.in/books/edition/Cryptography_and_Network_Security/v8nCCwAAQBAJ?hl=en&amp;gl=in&amp;kptab=editions&amp;sa=X&amp;ved=2ahUKEwiDnLTgxoP8AhXbpVYBHd18CggQmBZ6BAgBEAc</a>
2	<a href="https://www.google.co.in/books/edition/Cryptography_And_Network_Security_4_E/qKcrce0x_2YC?hl=en&amp;gbpv=1&amp;dq=cryptography%20and%20network%20security&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Cryptography_And_Network_Security_4_E/qKcrce0x_2YC?hl=en&amp;gbpv=1&amp;dq=cryptography%20and%20network%20security&amp;pg=PP1&amp;printsec=frontcover</a>
3	<a href="https://www.google.co.in/books/edition/Introduction_to_Cryptography_and_Network/JGPDxwEACAAJ?hl=en">https://www.google.co.in/books/edition/Introduction_to_Cryptography_and_Network/JGPDxwEACAAJ?hl=en</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

# UNIVERSITY OF MADRAS

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## THIRD YEAR – SEMESTER - VI

### CORE –XIII: COST ACCOUNTING – II

(Common to BCom- Gen., AF, BM, CA & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
351C6A	6				4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the standards in Cost Accounting								
<b>LO2</b>	To know the concepts of contract costing.								
<b>LO3</b>	To be familiar with the concept of process costing.								
<b>LO4</b>	To learn about operation costing.								
<b>LO5</b>	To gain insights into standard costing.								
<b>Prerequisite: Should have studied Cost Accounting in V Sem</b>									
Unit	Contents								No. of Hours
I	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.								18
III	<b>Process Costing</b> Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.								18
IV	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								18
	<b>TOTAL</b>								<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

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<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall standards in cost accounting
<b>CO2</b>	Apply the knowledge in contract costing
<b>CO3</b>	Analyze and assimilate concepts in process costing
<b>CO4</b>	Understand various bases of classification cost and prepare operating cost statement.
<b>CO5</b>	Set up standards and analyse variances.
<b>Textbooks</b>	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO2</b>	3	3	3	2	2	3	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	3	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	3	3	3	3	2	3
<b>TOTAL</b>	15	15	15	10	13	15	13	13	15	10	12
<b>AVERAGE</b>	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

## THIRD YEAR – SEMESTER – VI CORE – XIV: MANAGEMENT ACCOUNTING

(Common to BCom- Gen., AF, BM, CA, MM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>351C6B</b>	<b>6</b>				<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand basics management accounting								
<b>LO2</b>	To know the aspects of Financial Statement Analysis								
<b>LO3</b>	To familiarize with fund flow and cash flow analysis								
<b>LO4</b>	To learn about budgetary control								
<b>LO5</b>	To gain insights into marginal costing.								
<b>Prerequisite: Should have studied Financial Accounting in I Semester.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								<b>18</b>
II	<b>Ratio Analysis</b> Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								<b>18</b>
III	<b>Funds Flow &amp; Cash Flow Analysis</b> Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								<b>18</b>

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IV	<b>Budget and Budgetary Control</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	<b>18</b>
V	<b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	<b>18</b>
<b>TOTAL</b>		<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall basics in management accounting	
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements	
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow	
<b>CO4</b>	Evaluate techniques of budgetary control	
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.	
<b>Textbooks</b>		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.	
<b>Reference Books</b>		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.	
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.	

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<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	11	13	10	15	10	13	13	15	10	12
<b>AVERAG E</b>	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

## THIRD YEAR – SEMESTER - VI

### CORE – XV: INCOME TAX LAW AND PRACTICE – II

(Common to BCom- Gen., AF, BM, CA, MM & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>351C6C</b>	<b>6</b>				<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand provisions relating to capital gains								
<b>LO2</b>	To know the provisions for computation of income from other sources.								
<b>LO3</b>	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
<b>LO4</b>	To learn about assessment of individuals								
<b>LO5</b>	To gain knowledge about assessment procedures.								
<b>Prerequisite: Should have studied Financial Accounting in I stSem</b>									
Unit	Contents								No. of Hours
I	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								<b>18</b>
II	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept								<b>18</b>
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								<b>18</b>
IV	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)								<b>18</b>
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).								<b>18</b>
<b>TOTAL</b>								<b>90</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

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<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall provisions on capital gains
<b>CO2</b>	Apply the knowledge about income from other sources
<b>CO3</b>	Analyse the set off and carry forward of losses provisions
<b>CO4</b>	Learn about assessment of individuals
<b>CO5</b>	Apply procedures learnt about assessment procedures.
<b>Textbooks</b>	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>

# UNIVERSITY OF MADRAS

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## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAG E</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

## THIRD YEAR – SEMESTER – VI

### DISCIPLINE SPECIFIC ELECTIVE - ENTREPRENEURIAL DEVELOPMENT

(Common to BCom-Gen., MM, CA & Co-op.)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
351E6A	5				3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the meaning and characteristics of entrepreneurship								
<b>LO2</b>	To identify the various business opportunities								
<b>LO3</b>	To understand the Process of setting up an enterprise								
<b>LO4</b>	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
<b>LO5</b>	To develop an understanding of the role of MSME in economic growth								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Entrepreneur</b> Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								15
II	<b>Design Thinking</b> Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								15
III	<b>Setting up of an Enterprise</b> Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.								15
IV	<b>Business Model Canvas and Formulation of Project Report</b> Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.								15

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V	<b>MSME's and Support Institutions</b> Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	15
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Identify the various traits of an entrepreneur	
<b>CO2</b>	Turn ideas into business opportunities	
<b>CO3</b>	Do feasibility study before starting a project	
<b>CO4</b>	Identify the sources of funds for funding a project	
<b>CO5</b>	Develop an understanding about the Government schemes available for women entrepreneurs	
<b>Textbooks</b>		
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.	
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.	
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.	
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.	
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.	
<b>Reference Books</b>		
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.	
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.	
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.	
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.	
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="https://www.interaction-design.org/literature/topics/design-thinking">https://www.interaction-design.org/literature/topics/design-thinking</a>
2	<a href="https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/">https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/</a>
3	<a href="http://www.msme.gov.in/">http://www.msme.gov.in/</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAG E</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

# UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN INFORMATION SYSTEM MANAGEMENT  
SYLLABUS WITH EFFECT FROM 2023-2024

**351E6B**

## **THIRD YEAR – SEMESTER - VI**

### **DISCIPLINE SPECIFIC ELECTIVE – 6 / 6:**

#### **PROJECT**

A Group of 3 students will be assigned a Project in the beginning of the Final year. The Project Work shall be submitted to the College 20 days before the end of the Final year and the College has to certify the same and submit to the University 15 days prior to the commencement of the University Examinations. The Project shall be evaluated externally. The External Examiner shall be from the Panel of Examiners suggested by the board of Studies from time to time. Those who fail in the Project Work will have to redo the Project Work and submit to the College for External examination by the University.

This project can be done individually or in groups (not more than five students) which may be carried outside the campus.

External Project Evaluation and Viva / Presentation are compulsory and will be conducted at the end of the Programme.

**EVALUATION OF THE PROJECT REPORT:** The project report shall be subject to Internal and External Evaluation followed by a Viva-voce. Internal Evaluation is to be done by the supervising teacher and external evaluation by an examiner the Head of the Department or his nominee. Grades are to be awarded to the students combining the internal evaluation, external evaluation and viva voce.

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## THIRD YEAR – SEMESTER - VI

### DISCIPLINE SPECIFIC ELECTIVE – 7/ 8: R LANGUAGE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
351E61			5		3	5	40	60	100
<b>Learning Objectives</b>									
<b>LO1</b>	Acquire programming skills in core R Programming								
<b>LO2</b>	Acquire Object-oriented programming skills in R Programming.								
<b>LO3</b>	Develop the skill of designing graphical-user interfaces (GUI) in R Programming								
<b>LO4</b>	Acquire R Programming skills to move into specific branches								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>List of Exercises</b>								

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	<ol style="list-style-type: none"><li>1. Data In R</li><li>2. Reading And Writing Data</li><li>3. R And Databases</li><li>4. Dates</li><li>5. Factors</li><li>6. Subscribing</li><li>7. Character Manipulation</li><li>8. Data Aggregation</li><li>9. Reshaping Data Basics</li><li>10. The R Environment</li><li>11. Probability And Distributions</li><li>12. Descriptive Statistics and Graphics</li><li>13. One- And Two-Sample Tests</li><li>14. Regression And Correlation</li><li>15. Analysis Of Variance And The Kruskal–Wallis Test</li><li>16. Tabular Data</li><li>17. Power And The Computation Of Sample Size</li><li>18. Advanced Data Handling</li><li>19. Multiple Regression</li><li>20. Linear Models</li><li>21. Logistic Regression</li><li>22. Survival Analysis</li><li>23. Rates And Poisson Regression</li><li>24. Nonlinear Curve Fitting</li></ol>	
<b>TOTAL (Theory + Practical)</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	To understand the problem solving approaches	
<b>CO2</b>	To learn the basic programming constructs in R Programming	
<b>CO3</b>	To practice various computing strategies for R Programming -based solutions to real world problems	
<b>CO4</b>	To use R Programming data structures - lists, tuples, dictionaries.	
<b>CO5</b>	To do input/output with files in R Programming	

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## THIRD YEAR – SEMESTER - VI

### DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: DATA SCIENCE USING PYTHON LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
351E62			5		3	5	40	60	100
<b>Learning Objectives</b>									
<b>LO1</b>	Know the fundamentals of programming.								
<b>LO2</b>	Understand the importance of different data types in programming								
<b>LO3</b>	Analyze how data extraction is possible using regular expression								
<b>LO4</b>	Use file concepts when retrieving or storing data is required in python								
<b>LO5</b>	Know how object oriented concepts helps in organizing the coding structure								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
<b>List of Exercises</b>									

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SYLLABUS WITH EFFECT FROM 2023-2024

	<ol style="list-style-type: none"><li>1. Editing and executing Programs involving Flow Controls.</li><li>2. Editing and executing Programs involving Functions.</li><li>3. Program in String Manipulations</li><li>4. Creating and manipulating a Tuple</li><li>5. Creating and manipulating a List</li><li>6. Creating and manipulating a Dictionary</li><li>7. Object Creation and Usage</li><li>8. Program involving Inheritance</li><li>9. Program involving Overloading</li><li>10. Reading and Writing with Text Files and Binary Files</li><li>11. Combining and Merging Data Sets</li><li>12. Program involving Regular Expressions</li><li>13. Data Aggregation and GroupWise Operations</li></ol>	<b>75</b>
<b>TOTAL (Practical)</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	To understand the problem solving approaches	
<b>CO2</b>	To learn the basic programming constructs in R Programming	
<b>CO3</b>	To practice various computing strategies for R Programming -based solutions to real world problems	
<b>CO4</b>	To use R Programming data structures - lists, tuples, dictionaries.	
<b>CO5</b>	To do input/output with files in R Programming	

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## THIRD YEAR – SEMESTER - VI

### SEC - GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
351S6A	2				2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
UNIT	Details								No. of Hours
I	<b>Indian Polity</b> Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								6
II	<b>Geography</b> Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6
III	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.								6
IV	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.								6

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V	<b>Environment and Ecology</b> Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6
<b>TOTAL</b>		<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Develop board knowledge of the different components in polity	
<b>CO2</b>	Understand the Geographical features across countries and in India	
<b>CO3</b>	Acquire knowledge on the aspects of Indian Economy	
<b>CO4</b>	Understand the significance of India's Freedom Struggle	
<b>CO5</b>	Gain knowledge on Ecology and Environment	
<b>Textbooks</b>		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT'S Class XI and XII	
<b>Reference Books</b>		
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill	
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill	
3	G.C Leong, Physical and Human Geography, Oxford University Press	
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>	
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>	
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>	

