சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (இரண்டாம் பருவம்)

(B.A., B.Sc., B.Com., BCA., BBA)

2023-24

பொதுத்தமிழ்- 2

தமிழ் இலக்கிய வரலாறு -2

முதலாம் ஆண்டு – இரண்டாம் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	External	Total
100L2AU	பொதுத்தமிழ் -2 தமிழ் இலக்கிய வரலாறு -2	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

On the Sucessful completion of the Course, Students will be able to

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்	K4
CO 2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்	K5, K6
CO 3	திராவிட இயக்க இலக்கியங்களைக் கற்பதன் மூலம் மொழி உணர்வு , இன உணர்வு, சமத்துவம் சார்ந்த சிந்தனைகளைப் பெறுவர்	K3
CO 4	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச்சொற்களை உருவாக்கவும் அறிந்து கொள்வர்	K3
CO 5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் பயிற்சி பெறுவர்.	K2

K1 - Remember; K2 - Undestand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

அலகு-1	தமிழ் இலக்கிய வரலாறு அறிமுகம்.

1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு, பிள்ளைத்தமிழ், தூது, அந்தாதி.
2. தனிப்பாடல் அறிமுகம்
3. இக்கால இலக்கியம் ;கவிதை, சிறுகதை,நாடகம், உரைநடை. , திராவிட இயக்கம் வளர்த்த தமிழ்.

அலகு-2	சிற்றிலக்கியக்கமும்,தனிப்பாடலும்

சிற்றிலக்கியம்;

- கலிங்கத்து பரணி- விருந்தினரும் வறியவரு நெருங்கி யுண்ணரும் - முதல் - கேட்பாரைக் காண்மின் காண்மின் - வரை
- திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து
- முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்
- அபிராமி அந்தாதி- கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்)
- திருவரங்கக் கலம்பகம் – மறம் -பிள்ளைப் பெருமாள் ஐயங்கார்-பேசவந்த தூத செல்லரித்த ஓலை செல்லுமோ
- தமிழ்விடு தூது முதல் பத்து கண்ணிகள்

தனிப்பாடல்;

- வான்குருவி யின்கூடு -ஔவையார்
- ஆமணக்குக்கும் யானைக்கும் சிலேடை ;முத்திருக்கும் கொம்பசைக்கும் மூரித்தண் டே - காளமேகப் புலவர்
- இம்பர் வான் எல்லை இராமனையே பாடி -வீரராகவர்
- நாராய் நாராய் -சத்தி முத்தப் புலவர்

அலகு-3	இக்கால இலக்கியம்- 1

1. பாரதியார் பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர்-கத்தியின்றி
4. தமிழ் ஒளி – மீன்கள் (அந்தி நிலா பார்க்க வா)
5. ஈரோடு தமிழன்பன் – எட்டாவது சீர் (வணக்கம் வள்ளுவ)

சிறுகதைகள்;_

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் -வாய்ச் சொற்கள் (மாலை மயக்கம் தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்

உரைநடை ;

1. மு வ கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு-4	இக்கால இலக்கியம்- 2

1. தந்தை பெரியார் – திருக்குறள்(மாநாட்டு) உரை
2. பேரறிஞர் அண்ணா – இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு. கருணாநிதி – தொல்காப்பிய பூங்கா –எழுத்து -முதல் நூற்பா கட்டுரை

நாடகம் / திரைத்தமிழ் :

1. வேலைக்காரி –திரைப்படம்
2. ராஜா ராணி -சாக்ரடீஸ் -ஓரங்க நாடகம்

இதழியல் தமிழ் ;

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு-5	மொழிப் பயிற்சி

சொல் வேறுபாடு / பிழை தவிர்த்தல்

- வாசிப்பது – வாசிப்பவர்
- சுவர்- சுவரில்
- வயிறு - வயிற்றில்
- கோயில்- கோவில்
- கறுப்பு – கருப்பு
- இயக்குநர்-இயக்குனர்
- சில்லறை-சில்லரை
- முறித்தல் – முரித்தல்
- மனம்-மனசு- மனது
- அருகில்-அருகாமையில்
- அக்கரை- அக்கறை
- மங்கலம்- மங்களம்.

பயிற்சி :

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாக எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தல்.

Text books

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Reference Books

- மு. வரதராசன், தமிழ் இலக்கிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
- மது. ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
- தமிழ் இலக்கிய வரலாறு –முனைவர்.சிற்பி பாலசுப்ரமணியம், முனைவர்.சொ.சேதுபதி
- புதிய தமிழ் இலக்கிய வரலாறு– முனைவர்.சிற்பி பாலசுப்ரமணியம்,நீல.பத்மநாபன்
- தமிழ் இலக்கிய வரலாறு - டாக்டர்.அ.கா.பெருமாள்
- தமிழ் இலக்கிய வரலாறு –முனைவர். ப.ச.ஏசுதாசன்
- தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார்
- வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு–பாக்கியமேரி
- தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் பதிப்பகம், சிதம்பரம்

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
Web Sources

- https://www.chennailibrary.com/
- https://www.sirukathaigal.com
- https://www.tamilvirtualuniversity.org
- https://www.noolulagam.com
- https://www.katuraitamilblogspot.com

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PSO 1	PSO 2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4		3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	3	3	2	2	2	3	3

1.

Strong -3,Medium-2,Low-1

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR - SEMESTER II

PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
100L2ZU	Part II	Y	Y	-	-	3	6	25	75	100

Learning Objectives	
LO1	To make students realize the importance of resilience
LO2	To enable them to become good decision makers
LO3	To enable them to imbibe problem-solving skills
LO4	To enable them to use tenses appropriately
LO5	To help them use English effectively at the work place.

Unit No.	Unit Title & Text	No. of Periods for the Unit
I	**RESILIENCE** **Poem** 1.1 Don't Quit – Edgar A. Guest 1.2 Still Here – Langston Hughes **Short Story** 1.3 Engine Trouble – R.K. Narayan 1.4 Rip Van Winkle – Washington Irving	20
II	**DECISION MAKING** **Short Story** 2.1 The Scribe – Kristin Hunter 2.2 The Lady or the Tiger - Frank Stockton **Poem** 2.3 The Road not Taken – Robert Frost 2.4 Snake – D. H Lawrence	20
III	**PROBLEM SOLVING** **Prose life Story** 3.1 How I taught My Grandmother to Read – Sudha Murthy **Autobiography** 3.3 How frog Went to Heaven – A Tale of Angolo 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam	20

IV	**Tenses** 4.1 Present 4.2 Past 4.3 Future 4.4 Concord	15
V	**English in the Workplace** 5.1 E-mail – Invitation, Enquiry, Seeking Clarification 5.2 Circular 5.3 Memo 5.4 Minutes of the Meeting	15

Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7
CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)	
References Books	
1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English.Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6.	Communication Skills : Practical Approach Ed.ShaikhMoula
	Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

Web Sources

1	Langston Hughes. Still Here https://poetryace.com/im-still-here
2	R. K. Narayan. Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	Frank Stockton. The Lady or the Tigerhttps://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 - Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weightage	15	15	15	15
Weighted percentage of Course Contribution toPos	3.0	3.0	3.0	3.0

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE

SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C2A	5				5	5	25	75	100

Learning Objectives	
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Hire Purchase and Instalment System** Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	15
II	**Branch and Departmental Accounts** 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	**Partnership Accounts - I** Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	**Partnership Accounts - II** 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

V	**Accounting Standards for financial reporting (Theory only)** 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.	**15**
	TOTAL	**75**
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
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	
Reference Books		
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.	

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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**
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	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 ACCOUNTING & FINANCE

SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144C2B	5				5	5	25	75	100

Learning Objectives	
LO1	To know the nature and objectives of Mercantile law
LO2	To understand the essentials of valid contract
LO3	To gain knowledge on performance contracts
LO4	To define the concepts of Bailment and pledge
LO5	To understand the essentials of contract of sale

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Elements of Contract** **Indian Contract Act 1872:** 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	**Performance Contract** 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	**Contract of Indemnity and Guarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	**15**
IV	**Bailment and Pledge** 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	**Sale of Goods Act 1930:** 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**
	TOTAL	**75**

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
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.
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE

SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

Elective II – Working Capital Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144E2B	4				3	4	25	75	100

Learning Objectives	
LO 1	To explain working capital and interpret the cash conversion cycle
LO 2	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.
LO 3	To prepare a cash budget and comment on it
LO 4	To assess the components of credit policy and its evaluation
LO 5	To explain the inventory management techniques and calculate the Economic Ordering Quantity

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction** Working Capital Meaning –Types of Working Capital- Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.	**12**
II	**Financing Current Assets** Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.	**12**
III	**Cash Management** Importance - Factors Influencing Cash Balance – Motives of Holding Cash- Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.	**12**
IV	**Receivables Management** Overview of Receivables Management – Significance– Elements of Credit Policy - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.	**12**
V	**Inventory Management** Components of Inventory- Benefits of Holding Inventory- Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.	**12**
	TOTAL	**60**

THEORY 40% & PROBLEMS 60%

CO	Course Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it
CO2	Classify the approaches to financing Currents Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the receivables management and credit policy evaluation
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr. Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr. R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication , Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE

SYLLABUS WITH EFFECT FROM 2023-2024

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	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 ACCOUNTING & FINANCE

SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

SEC – 2 ACCOUNTING USING EXCEL – PRACTICAL

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S2A			2		2	2	40	60	100

Unit	Contents	No. of Hours
I	**Using Financial Functions (Part 1)** 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	**6**

II	**Using Financial Functions (Part 2)** 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	**6**
III	**Using Financial Functions (Part 3)** 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	**6**

IV	**Using Financial Functions (Part 4)** 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	**6**
V	**Using Financial Functions (Part 5)** 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	6
	Total	**30**
Reference Books		

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.

Web Links

1. https://www.youtube.com/watch?v=kNaxTNSAtLk
2.https://www.youtube.com/watch?v=RsDFonVtKGM

Tutorials :

1. https://www.computertutoring.co.uk/excel-tutorials/accounts-excel/
2. Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN ACCOUNTING & FINANCE

SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – II

SEC – 3 RETAIL MANAGEMENT

(Common to BCom-AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
144S2B	2				2	2	25	75	100

Unit	Contents	No. of Hours
I	**Overview of Retail** Introduction to Retail (Barter System to Trading) - Contribution to GDP -Career Opportunities in Retail - Retail & Entrepreneurship - Retail Formats - SMART Goals	**6**
II	**Retail Marketing** Basic Retail Marketing Concepts - Fundamentals of Pricing - Promotion - Omni Channel Retail Marketing & Distribution - Inventory management	**6**
III	**Retail Store Operations** Store Layout & Design - Visual Merchandising - Point of sale – Customer Handling - Basics in Retail Logistics & Supply Chain Management	**6**
IV	**Customer Value Management** 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	**Latest Trend in Retail Business** Latest technological developments in retail Sector - Social Media Marketing - Basic Retail Analytics	6
	Total	**30**
	Reference Books	
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	

Web Links

https://www.managementstudyguide.com/retail-management.htm
https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section---references
https://www.tutorialspoint.com/retail_management/retail_management_useful_resources.htm
https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf