

சென்னைப் பல்கலைக்கழகம்
University of Madras

Part-I

பொதுத் தமிழ் - பாடத்திட்டம்

General Tamil - Syllabus

4 பருவங்கள் (நான்காம் பருவம்)

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

2023-24

பொதுத்தமிழ் -4
தமிழும் அறிவியலும்
இரண்டாம் ஆண்டு - நான்காம் பருவம்

Course Code	Course Name	category	L	T	P	S	Credits	Ins.Hrs	CIA	Externa	Total
200L4AU	பொதுத்தமிழ் -4 தமிழும் அறிவியலும்	Supportive	Y	-	-	-	3	6	25	75	100

Learning Objectives

- தாய்மொழி வழியாக அறிவியல் பற்றிய சிந்தனைகளை வளர்த்தல்.
- அறிவியல் கலைச் சொல்லாக்கம் பற்றிப் பயிற்றுவித்தல்.
- மாணவர்களுக்கு அறிவியல் பார்வையை ஏற்படுத்துதல்.
- தமிழில் அறிவியல் படைப்பிலக்கியங்களை உருவாக்கத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

Expected Course Outcomes

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

இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்

CO 1	தாய்மொழி வழியாக அறிவியல் பற்றிச் சிந்திக்கும் திறன் பெற்றிருப்பர்.	K4
CO 2	அறிவியல் கலைச் சொல்லாக்கம் பற்றிய விதிகள், நுணுக்கங்களைத் தெரிந்திருப்பர்.	K5, K6
CO 3	அறிவியல் தமிழ் வளர்ச்சியில் மொழிபெயர்ப்பின் பங்கு குறித்து அறிந்திருப்பர்.	K3
CO 4	மொழியறிவோடு சிந்தனைத்திறனைப் பெறுவர்	K3
CO 5	மொழிப்பயிற்சிக்குத் தேவையான இலக்கணங்களைக் கற்பர்.	K2

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

அலகு-1	தமிழரின் அறிவியல் சிந்தனைகள்
	<ul style="list-style-type: none"> • அறிவியலும் மனித வாழ்வும் • ஐந்திணைப் பகுப்பும் சூழலியலும் • தொழில்நுட்ப மேலாண்மை • நீர் நில மேலாண்மை

அலகு-2	பழந்தமிழ் இலக்கியங்களில் அறிவியல் சிந்தனைகள்
	<ol style="list-style-type: none"> 1. நிலவியல் 2. உலோகவியல் 3. வானவியல் 4. உயிரியல் 5. உளவியல்

அலகு-3	இடைக்கால இலக்கியங்களில் அறிவியல் சிந்தனைகள்
	<ol style="list-style-type: none"> 1. காப்பியங்களில் அறிவியல் 2. சிற்றிலக்கியங்களில் அறிவியல் 3. உரைநூல்களில் அறிவியல்
அலகு-4	இணையத் தமிழ்
	<ol style="list-style-type: none"> 1. இணையத் தமிழ் பயன்பாடு - அறிமுகம் 2. இணையத்தமிழ்க் கல்விக்கழகம் 3. இணைய நூலகம் 4. செயற்கை நுண்ணறிவியல் 5. தமிழ்நாட்டு அறிவியல் ஆளுமைகள்
அலகு-5	கடிதம் எழுதுதலும் கட்டுரை எழுதுதலும்
	<ul style="list-style-type: none"> • உறவு முறைக் கடிதப் பயிற்சி • அலுவலகக் கடிதப் பயிற்சி • விண்ணப்பப் படிவம் எழுதும் பயிற்சி • தன் விவரப் படிவம் எழுதும் பயிற்சி • கருத்து விளக்கக் கட்டுரைகள் எழுதும் பயிற்சி • பத்திரிகைகளுக்குக் கட்டுரை எழுதும் பயிற்சி
Text books	
	<ul style="list-style-type: none"> • அறிவியல் தமிழ் இன்றைய நிலை - இராதா செல்லப்பன், உலகத் தமிழாராய்ச்சி நிறுவனம், சென்னை. • மணவை முஸ்தபா, தமிழில் அறிவியல் படைப்பிலக்கியம், மணவை பப்ளிகேஷன், சென்னை. • கலைச்சொல்லாக்கம் - மங்கை, ரங்கராசபுரம், சென்னை .
Reference Books	
	<ol style="list-style-type: none"> 1. தமிழர் வேளாண்மை மரபுகள் - இல).செ.கந்தசாமி • 2. சங்க இலக்கியத்தில் வேளாண் சமுதாயம், பெ.மாதையன், நியூ செஞ்சுரி புக் ஹவுஸ் 3. தமிழில் அறிவியல் இதழ்கள்சாமுவேல்- ரா.பார்வேந்தன் ஃபிஷ்கிறீன் பதிப்பகம், கோவை 4. அறிவியல் தமிழ் - பதிப்பாசிரியர் இராதா செல்லப்பன், பாரதிதாசன் பல்கலைக்கழகம், திருச்சிராப்பள்ளி. 5. இணையத் தமிழ் வரலாறு, மு.பொன்னவைக்கோ, பாரதிதாசன் பல்கலைக்கழகம் 6. இணையத் தமிழ், சந்திரிகா சுப்பிரமணியம் - சந்திரோதயம் பதிப்பகம் 7. இணையமும் இனிய தமிழும் - துரை. மணியரசன், இசை பதிப்பகம் 8. கணினித் தமிழ், இல. சுந்தரம் - விகடன் பிரசுரம் 9. மாண்புமிகு மண், பாமயன், வம்சி புக்ஸ்

10. தமிழ் இலக்கியத்தில் அறிவியல் சிந்தனைகள் வானதி பதிப்பகம், சென்னை

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	1.
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	

Strong -3,Medium-2,Low-

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR - SEMESTER IV

PAPER II –GENERAL ENGLISH

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
200L4ZU	Part II	Y	Y	-	-	3	6	25	75	100
Learning Objectives										
LO1	To help learners imbibe goal-setting attitude.									
LO2	To enable them to understand the value of integrity.									
LO3	To help them deal with emotions.									
LO4	To teach the learners to frame sentences using tenses.									
LO5	To enhance reporting skills.									
Unit No.	Unit Title & Text							No. of Periods for the Unit		
I	GOAL SETTING (UNICEF) Life Story 1.1 From Chinese Cinderella – Adeline Yen Mah 1.2 Why I Write - George Orwell Short Essay 1.3 On Personal Mastery – Robin Sharma 1.4 On the Love of Life – William Hazlitt							20		
II	INTEGRITY Short Story 2.1 The Taxi Driver – K.S. Duggal 2.2 Kabuliwala - Rabindranath Tagore 2.3 A Retrieved Reformation – O Henry Extract from a play 2.4 The Quality of Mercy (Trial Scene from the Merchant of Venice - Shakespeare)							20		
III	COPING WITH EMOTIONS Poem 3.1 Pride – Dahlia Ravikovitch 3.2 Phenomenal Woman – Maya Angelou Reader’s Theatre 3.3 The Giant’s Wife A Tall Tale of Ireland – William Carleton 3.4 The Princess and the God : A Tale of Ancient India							20		

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

IV	Language Competency Sentences 4.1 Simple Sentences 4.2 Compound Sentences 4.3 Complex Sentences Direct and Indirect Speech	15
V	Report Writing 5.1 Narrative Report 5.2 Newspaper Report Drafting Speeches 5.3 Welcome Address 5.4 Vote of Thanks	15

Course Outcomes

Course Outcomes	On completion of this course, students will	
CO1	Determine their goals	PO1,PO7
CO2	Identify the value of integrity.	PO1,PO2,PO10
CO3	Deal with emotions.	PO4,PO6,PO9
CO4	Frame grammatically correct sentences	PO4,PO5,PO6
CO5	Write cohesive reports.	PO3,PO8

Text Books (Latest Editions)

1	Oxford Practice Grammar , John Eastwood, Oxford University Press
2	Cambridge Grammar of English , Ronald Carter and Michael McCarthy
3.	George Orwell Essays, Penguin Classics

Web Resources

1	http://www.gradesaver.com/George-orwell-essays/study/summary
2	O' Henry. A Retrieved Reformation. https://americanenglish.state.gov/files/ae/resource_files/a-retrieved-reformation.pdf
3	Maya Angelou. Phenomenal Woman. https://www.poetryfoundation.org/poems/48985/phenomenal-woman
4	The Quality of Mercy, https://poemanalysis.com
5	https://www.oxfordscholarlyeditions.com/display/10.1093/actrade/9780199235742.book.1/actrade-9780199235742-div1-106-William-Hazlitt

UNIVERSITY OF MADRAS

FOUNDATION COURSE: ENGLISH

SYLLABUS WITH EFFECT FROM 2023-2024

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 to Pos	3.0	3.0	3.0	3.0

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING – II

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246C4A	5				5	5	25	75	100
Learning Objectives									
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								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
II	Accounting of Banking Companies 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	Insurance Company Accounts: 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	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15
								TOTAL	75
THEORY 20% & PROBLEMS 80%									

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
SYLLABUS WITH EFFECT FROM 2023-2024

Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account
Textbooks	
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
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
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	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR– SEMESTER– IV

CORE PAPER VIII –PRINCIPLES OF MARKETING

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246C4B	5				5	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Marketing 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	Market Segmentation 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	Product & Price 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	Promotions and Distributions 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

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

V	Competitive Analysis and Strategies 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.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing	
CO2	Apply the 4p’s of marketing in their venture	
CO3	Identify the factors determining pricing	
CO4	Use the different Channels of distribution of industrial goods	
CO5	Understand the concept of E-marketing and E-Tailing	
Textbooks		
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, PHI Learning, New Delhi	

Reference Books		
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	
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company	
5	Baker M, Marketing Management And Strategy, Macmill an Business, Bloombury Publishing, India	
NOTE: Latest Edition of Textbooks May be Used		

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

**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	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAG E	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL SERVICES

(Common to B.Com-AF)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246E4A	3				3	3	25	75	100
Learning Objectives									
LO1	To impart knowledge on the role and function of the Indian financial system.								
LO2	To enrich their knowledge on key areas relating to management of financial products and services								
LO3	To familiarize students about Venture Capital, Leasing.								
LO4	To make them understand the Credit Rating system.								
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								9
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								9
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.								9
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.								9

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
SYLLABUS WITH EFFECT FROM 2023-2024

V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	9
	TOTAL	45
Course Outcomes		
CO1	Summarise the role and function of the financial system	
CO2	Gain practical knowledge on key areas relating to management of financial products and services	
CO3	Familiarize students about Venture Capital, Leasing.	
CO4	Infer the importance of the Credit Rating system.	
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	
Textbooks		
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.	
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.	
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.	
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.	
Reference Books		
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.	
2	Perry Stinson, Bank management and Financial Services,Clanrye International, USA.	
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.	
4	B. Santhanam, Financial Services, Margham Publications, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html	
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/	
3	https://scripbox.com/mf/what-is-mutual-fund/	

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

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	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
AVERAG E	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
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION

(Common to BCom-CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246E4B	3				3	3	25	75	100
Learning Objectives									
LO1	To understand the nature of consumers and consumerism								
LO2	To know how consumers are exploited								
LO3	To be familiar with consumer rights and duties								
LO4	To learn about Consumer Protection Act								
LO5	To gain insights into consumerism in India.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.								9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.								9
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.								9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.								9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.								9
								TOTAL	45

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

Course Outcomes	
CO1	Remember and recall aspects in consumerism
CO2	Identify the reasons for consumer exploitation
CO3	Discover the rights and duties of a consumer
CO4	Create an environment which protects the consumers in India
CO5	Critically appraise the consumer Protection Act
Textbooks	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

**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	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAG E	3	2	2.6	2	2.4	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

Elective IV- Operation Research

(Common to BCom-AF & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246E4C	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
UNIT	Contents								No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method								9
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem								9
III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation								9
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)								9
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.								9
								Total	45

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Frame a linear programming problem for quantitative decisions in business planning.
CO2	Optimise economic factors by applying transportation and assignment problems.
CO3	Apply the concept of game theory and simulation for optimal decision making.
CO4	Analyse and manage inventories to meet the changes in market demand.
CO5	Construct networks including PERT, CPM for strategic management of business projects.
Textbooks	
1.	C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
Reference Books	
1.	S Kalavathy, Operations Research, Vikas Publications, Noida
2.	S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019
3.	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5.	P.R.Vittal - Operation Research, Margham Publications, Chennai
Web Resources	
1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

**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	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
AVERAG E	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

UNIVERSITY OF MADRAS
B.COM. (GENERAL) DEGREE PROGRAMME
 SYLLABUS WITH EFFECT FROM 2023-2024

SECOND YEAR – SEMESTER – IV

SEC – 6 Cash accounting and operating cycle

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
246S4A	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								

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

ENVIRONMENTAL STUDIES PROGRAMME
ABILITY ENHANCEMENT COMPULSORY COURSES
(AECC- Environmental Studies)

Syllabus with effect from the academic year 2018-2019
(i.e. for batch of candidates admitted to the course from the academic year 2017-18)

Credits: 2

II Year / III/IV Sem.

Unit 1: Introduction to Environmental Studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; concept of sustainability and sustainable development.

Unit 2 : Ecosystem (2 lectures)

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:
Food chains, food webs and ecological succession, Case studies of the following ecosystem:
 - a) Forest ecosystem
 - b) Grassland ecosystem
 - c) Desert ecosystem
 - d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

Unit 3: Natural Resources : Renewable and Non – renewable Resources (6 lectures)

- Land resources and land use change: Land degradation, soil erosion and desertification.
- Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water : Use and over –exploitation of surface and ground water, floods, droughts, conflicts over water (international and inter-state).
- Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit 4: Biodiversity and Conservation (8 lectures)

- Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hot spots
- India as a mega- biodiversity nation, Endangered and endemic species of India.
- Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ Conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5: Environmental Pollution (8 lectures)

- Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution.
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste
- Pollution case studies.

UNIVERSITY OF MADRAS

U.G. DEGREE COURSE

Unit 6: Environmental Policies & Practices (8 lecturers)

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.

Unit 7: Human Communities and the Environment (7 lectures)

- Human population growth, impacts on environment, human health and welfare.
- Resettlement and rehabilitation of projects affected persons; case studies.
- Disaster management: floods, earthquake, cyclone and landslides.
- Environmental movements : Chipko, Silent Valley, Bishnois of Rajasthan.
- Environmental ethics : Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies(e.g. CNG Vehicles in Delhi)

Unit 8 : Field Work (6 lectures)

- Visit to an area to document environmental assets: river / forest/ flora/ fauna etc.
- Visit to a local polluted site – Urban / Rural/ Industrial/ Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystem- pond, river, Delhi Ridge etc.

(Equal to 5 Lectures)

Suggested Readings:

1. Carson , R. 2002.Slient Spring, Houghton Mifflin Harcourt.
2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
4. Gleick,P.H.1993.Water Crisis. Pacific Institute for Studies in Dev.,Environment & Security. Stockholm Env.Institute, Oxford Univ.Press.
5. Groom, Martha J., Gary K.Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates,2006.
6. Grumbine,R.Edward, and Pandit,M.K2013.Threats from India's Himalayas dams .Science,339:36-37
7. McCully,P.1996.Rivers no more :the environmental effects of dams(pp.29-64).Zed books.
8. McNeill,John R.2000.Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum,E.P.,Odum, H.T.& Andrees,J.1971.Fundamental of Ecology. Philadelphia Saunders.
10. Pepper,I.L.,Gerba,C.P & Brusseau,M.L.2011.Environmental and Pollution Science. Academic Press.
11. Rao,M.N.& Datta,A.K1987.Waste Water Treatment. Oxford and IBH Publishing Co.Pvt.Ltd.
12. Raven,P.H.,Hassenzahl,D.M & Berg,L.R.2012 Environment.8th edition. John Willey & sons.

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

13. Rosencranz, A., Divan,S.,& Noble, M.L.2001.Environmental law and policy in India. Tirupathi 1992.
14. Sengupta,R.2003.Ecology and Economics: An approach to sustainable development.OUP
15. Singh,J.S.,Singh,S.P and Gupta,S.R.2014.Ecology,Environmental Science and Conservation. S.Chand Publishing, New Delhi.
16. Sodhi,N.S.,Gibson,L.&Raven ,P.H(eds).2013.Conservation Biology :Voices from the Tropics. John Willey & Sons.
17. Thapar,V.1998.Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren,C.E.1971.Biology and water Pollution Control. WB Saunders.
19. Willson,E.O.2006. The Creation: An appeal to save life on earth..New York: Norton.
20. World Commission on Environment and Development.1987.Our Common Future. Oxford University Press.

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

PART – IV - VALUE EDUCATION

Common for all U.G. & Five Year Integrated Courses
(Effective from the Academic Year 2012 – 2013)

SYLLABUS

CREDITS: 2

III YEAR / V SEM

Objective: Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality. A value system is a set of consistent values and measures. Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful. There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values. Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be. There are representative values like, "Equal rights for all", "Excellence deserves admiration". "People should be treated with respect and dignity". Values tend to influence attitudes and behavior and help to solve common human problems. Values are related to the norms of a culture.

UNIT I: Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living – balancing the outer and inner – Body, Mind and Intellectual level – Duties and responsibilities.

UNIT II: Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking.

UNIT III: Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr.A P J Kalam's ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.

UNIT IV: Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment.

UNIT V: Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

Books for Reference :

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Satchidananda, M.K: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991.
4. Das, M.S. & Gupta, V.K.: Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
5. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
6. Ruhela, S.P.: Human Values and education, Sterling Publications, New Delhi, 1986.
7. Kaul, G.N.: Values and Education in Independent Indian, Associated Publishers, Mumbai, 1975.
8. NCERT, Education in Values, New Delhi, 1992.
9. Swami Budhananda (1983) How to Build Character A Primer : Rmakrishna Mission, New Delhi.
10. A Culture Heritage of India (4 Vols.), Bharatiya Vidya Bhuvan, Bombay, (Selected Chapters only)
11. For Life, For the future : Reserves and Remains – UNESCO Publication.
12. Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996.
13. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
14. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.
15. Awakening Indians to India, Chinmayananda Mission, 2003.
