

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

**THIRD YEAR – SEMESTER - V**

**CORE – IX: COST ACCOUNTING – I**

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
346C5A	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the various concepts of cost accounting.								
<b>LO2</b>	To prepare and reconcile Cost accounts.								
<b>LO3</b>	To gain knowledge regarding valuation methods of material.								
<b>LO4</b>	To familiarize with the different methods of calculating labour cost.								
<b>LO5</b>	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 & Gurusamy S, 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**

	<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	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-AF, BM, CA, MM, ISM, Co-op. & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>346C5B</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 vvarious 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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**THIRD YEAR – SEMESTER - V**

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

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
346C5C	5				4	5	25	75	100
<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. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman.	
4	Dr. Vinod K Singhania, Dr. Monica Singhania, 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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**THIRD YEAR – SEMESTER – V**

**CORE –XII : AUDITING & CORPORATE GOVERNANCE**

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>346C5D</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 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**

	<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	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: FINANCIAL MANAGEMENT**

(Common to BCom-AF, BM & CA)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
346E5A	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce the concept of financial management.								
<b>LO2</b>	To learn the capital structure theories.								
<b>LO3</b>	To gain knowledge about techniques in capital budgeting								
<b>LO4</b>	To learn about dividend payment models.								
<b>LO5</b>	To understand the needs and calculation of working capital in an organization.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.								12
II	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage								12
III	<b>Investment Decision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.								12

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IV	<b>Dividend Decision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.	12
V	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
<b>TOTAL</b>		60
<b>THEORY 40% &amp; PROBLEMS 60%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Recall the concepts in financial management.	
<b>CO2</b>	Apply the various capital structure theories.	
<b>CO3</b>	Apply capital budgeting techniques to evaluate investment proposals.	
<b>CO4</b>	Determine dividend pay-outs.	
<b>CO5</b>	Estimate the working capital of an organization.	
<b>Textbooks</b>		
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.	
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.	
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.	
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.	
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.	
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.	
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.	
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.	
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a>
2	<a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>
3	<a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</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	3	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	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	15	10	13	13	15	10	11
<b>AVERAG E</b>	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

**3 – Strong, 2- Medium, 1- Low**

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**THIRD YEAR – SEMESTER - V**

**DISCIPLINE SPECIFIC ELECTIVE: INDIRECT TAXATION**

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
346E5B	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To get introduced to indirect taxes								
<b>LO2</b>	To have an overview of Indirect taxes								
<b>LO3</b>	To be familiar the CGST and IGST Act								
<b>LO4</b>	To learn procedures under GST								
<b>LO5</b>	To gain knowledge about Customs Duty.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Indirect Tax</b> Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	<b>An Overview of Goods &amp; Service Tax (GST)</b> Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	<b>CGST &amp; IGST Act 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment								12

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IV	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	12
<b>TOTAL</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Acquaintance with Indirect tax laws	
<b>CO2</b>	Exposed to the overview of GST.	
<b>CO3</b>	Apply provisions of CGST and IGST	
<b>CO4</b>	Summarise procedures of GST	
<b>CO5</b>	Discuss aspects of Customs Duty in India	
<b>Textbooks</b>		
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.	
2	Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
<b>Reference Books</b>		
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.	
3	Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.	
4	Guidance material on GST issued by CBIC, Government of India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.">https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.</a>	
2	<a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a>	
3	<a href="https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9">https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9</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	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**

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**THIRD YEAR – SEMESTER - V**

**DISCIPLINE SPECIFIC ELECTIVE: HUMAN RESOURCE MANAGEMENT**

(Common to BCom-AF & CS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>346E5C</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>									
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
<b>I</b>	<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>
<b>II</b>	<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>
<b>III</b>	<b>TRAINING AND DEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.								<b>12</b>

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IV	<b>INDUSTRIAL RELATIONS</b> 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.	<b>12</b>
V	<b>EMPLOYEE WELFARE</b> 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 & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	<b>12</b>
	<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.	
5	Dr. K. Sundar & Dr. J. Srinivasan, Human Resource Management, Vijay Nicole Imprints Private Limited, Chennai	

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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**

	<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	2.2

**3 – Strong, 2- Medium, 1- Low**

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**THIRD YEAR – SEMESTER – V**

**DISCIPLINE SPECIFIC ELECTIVE – 4/4 :OFFICE MANAGEMENT & SECRETARIAL PRACTICE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>346E5D</b>	<b>4</b>				<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To familiar with modern office management.								
<b>LO2</b>	To familiar with the work atmosphere								
<b>LO3</b>	To train the students in maintaining and running the office effectively.								
<b>LO4</b>	To understand and organize data records								
<b>LO5</b>	To gain knowledge about the role of a secretary								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Modern Office and Its Function</b> Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								12
II	<b>Office Space and Environment Management</b> Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.								12
III	<b>Office Systems and Procedures</b> The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control								12

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IV	<b>Records Management</b> Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making	12
V	<b>Secretarial Practice</b> Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary -Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	12
<b>TOTAL</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Familiarised with modern office management	
<b>CO2</b>	Adapt with the modern work atmosphere	
<b>CO3</b>	Trained in maintaining the office independently and effectively	
<b>CO4</b>	Ability to organize data records in office	
<b>CO5</b>	Motivated to act as a company secretary	
<b>Textbooks</b>		
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
<b>Reference Books</b>		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="https://accountlearning.com/basic-functions-modern-office/">https://accountlearning.com/basic-functions-modern-office/</a>
2	<a href="https://records.princeton.edu/records-management-manual/records-management-concepts-definitions">https://records.princeton.edu/records-management-manual/records-management-concepts-definitions</a>
3	<a href="https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929">https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929</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	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	2	2	2	2	3	2	2
<b>CO4</b>	3	2	3	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	15	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

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**SECOND YEAR – SEMESTER – IV**

**SEC – 7 Fin Tech**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	40	60	100
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							6	
II	<b>Internet of Things (IoT) &amp; Application Program Interfaces</b> Introduction to Internet of Things & Application Program Interfaces - Financial System Communication - Open Banking							6	
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							6	
IV	<b>FinTech Regulations</b> Govt. initiatives in India (NPCI, UPI, OCEAN) - Security and Privacy in FinTech - Data Protection Laws & Regulations							6	
V	<b>Project</b>							6	
	<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								