

DEPARTMENT OF COMMERCE
(General) Shift II
UG & PG

DEPARTMENT PROFILE

The Department of Commerce which was established in 1970 started offering B.Com degree in 1970, under the Headship of Prof. B.Chengalvarayam. It is one of the sought after Depts., with its Alumni occupying higher positions in Govt. organizations and private sectors.

The faculty members pay special attention to the overall needs of the students who come up with a range of valid issues. In order to make the students capable and employable, the department organizes a number of field visits every year. The faculty members motivate students to appear in competitive examinations. Also, the faculty members encourage the students to attend various inter collegiate competitions, seminars and symposia.

The Post Graduate Studies in Commerce (M.Com) was started in the year 2019. It is a four semester (two academic years) P.G. Program affiliated to University of Madras. The course helps graduates after B.Com develop in-depth knowledge in areas like Marketing and Human Resource Management etc. The course is mainly intended for students who are currently in the entry level and are looking for further expansion of knowledge in their career through research will get an added advantage with this course.

UNIVERSITY OF MADRAS

B.Com. Degree Course ANNEXURE-II

REVISED SCHEME OF EXAMINATION:

SEMESTER I

| Course Content | Name of the Course | Ins.Hours | Credits | CIA | External | Total |
|----------------|---|-----------|---------|-----|----------|-------|
| PART I | Language Paper – I | 4 | 3 | 25 | 75 | 100 |
| PART II | English Paper - I | 4 | 3 | 25 | 75 | 100 |
| PART III | Core Paper – I :Financial Accounting | 6 | 4 | 25 | 75 | 100 |
| | Core Paper – II :Business Communication | 6 | 4 | 25 | 75 | 100 |
| | Allied Paper – I :Business Economics | 6 | 5 | 25 | 75 | 100 |
| PART IV | * Basic Tamil / Advanced Tamil / NME | 2 | 2 | 25 | 75 | 100 |
| | Soft Skill –I | 2 | 3 | 50 | 50 | 100 |

Non Major Elective Papers:-

Any one of the following:

1. Basics of Computer
2. Basics of Retail Marketing
3. An Overview of ISO
4. Basics of Health Care Management.

SEMESTER II

| Course Content | Name of the course | Ins Hours | Credits | CI | External | Total |
|----------------|--|-----------|---------|----|----------|-------|
| PART I | Language Paper – II | 4 | 3 | 25 | 75 | 100 |
| PART II | English Paper - II | 4 | 3 | 25 | 75 | 100 |
| PART III | Core Paper – III : Advanced Financial Accounting | 6 | 4 | 25 | 75 | 100 |
| | Core Paper – IV : Principle of Management | 6 | 4 | 25 | 75 | 100 |
| | Allied Paper –II :Indian Economy | 6 | 5 | 25 | 75 | 100 |
| PART IV | * Basic Tamil / Advanced Tamil / NME | 2 | 2 | 25 | 75 | 100 |
| | Soft Skill – II | 2 | 3 | 50 | 50 | 100 |

Non-major Elective Papers Any

one of the following :

1. Consumer Protection and Consumer Rights
2. Basics of Business Insurance
3. Fundamentals of Disaster Management
4. Concept of Self Help Group

SEMESTER III

| Course content | Name of subject | Ins Hrs | Credits | CIA | External | Total |
|----------------|--|---------|--|-----|----------|-------|
| PART III | Core Paper V :Corporate Accounting | 6 | 4 | 25 | 75 | 100 |
| | Core Paper VI :Business Laws | 5 | 4 | 25 | 75 | 100 |
| | Core Paper VII :Banking Theory Law and Practice | 5 | 4 | 25 | 75 | 100 |
| | Core Paper VIII :Marketing | 5 | 4 | 25 | 75 | 100 |
| | Allied Paper III: 1.Business Statistics or 2.Rural Economics | 6 | 5 | 25 | 75 | 100 |
| PART IV | Environmental Studies | 1 | Examination will be held in Semester IV | | | |
| | Soft Skill | 2 | 3 | 50 | 50 | 100 |

SEMESTER IV

| Course content | Name of subject | Ins Hrs | Credits | CIA | External | Total |
|----------------|--|---------|---------|-----|----------|-------|
| PART III | Core Paper IX : Advanced Corporate Accounting | 6 | 4 | 25 | 75 | 100 |
| | Core Paper X :Company Law | 5 | 4 | 25 | 75 | 100 |
| | Core Paper XI :Financial Services | 5 | 4 | 25 | 75 | 100 |
| | Core Paper XII :Indirect Taxation | 5 | 4 | 25 | 75 | 100 |
| | Allied Paper IV: 1. Elements of Operational Research (or) 2. International Economics | 6 | 5 | 25 | 75 | 100 |
| PART IV | Environmental Studies | 1 | 2 | 25 | 75 | 100 |
| | Soft Skill - IV | 2 | 3 | 50 | 50 | 100 |

SEMESTER V

| Course content | Name of subject | Ins Hrs | Credits | CIA | External | Total |
|----------------|---|---------|---------|-----|----------|-------|
| PART III | Core Paper XIII: Elements of Cost Accounting | 6 | 4 | 25 | 75 | 100 |
| | Core Paper XIV :Practical Auditing | 5 | 4 | 25 | 75 | 100 |
| | Core Paper XV : Entrepreneurial Development | 6 | 4 | 25 | 75 | 100 |
| | Core Paper XVI : Financial Management | 6 | 4 | 25 | 75 | 100 |
| | Elective Paper I: 1. Income Tax Law and Practice – I (or) 2. Visual Basic Programming | 6 | 5 | 25 | 75 | 100 |
| PART V | Value Education | 1 | 2 | | | |

SEMESTER VI

| Course content | Name of subject | Ins Hr | Credits | CIA | External | Total |
|----------------|--|--------|---------|-----|----------|-------|
| PART III | Core Paper XVII : Advanced Cost Accounting | 6 | 4 | 25 | 75 | 100 |
| | Core Paper XVIII : Management Accounting | 6 | 4 | 25 | 75 | 100 |
| | Core Paper XIX : Business Environment | 5 | 4 | 25 | 75 | 100 |
| | Elective Paper II: 1. Income Tax Law and Practice - II Or 2. Visual Basic Practical | 6 | 5 | 25 | 75 | 100 |
| | Elective Paper III: 1. Human Resource Management or 2.Portfolio Management | 6 | 5 | 25 | 75 | 100 |
| | Extension Activities | 1 | 1 | | | |
| | | | | | | |

**APPENDIX – 27(R) UNIVERSITY OF MADRAS
MASTER OF COMMERCE (M.Com.)**

(Choice Based Credit System)

REVISED REGULATIONS

(w.e.f.2013 – 2014 onwards)

CONDITIONS FOR ADMISSIONS

1. MASTER OF COMMERCE (M.Com.)

A candidate who has passed the B.Com. B.Com/B.A (Corporate Secretaryship), B.Com (Accounting & Finance) B.C.S., B.B.A., B.Com (Bank Management), B.Com. (Computer Applications), B.Com./B.A.(Co- operation), B.A. (Industrial Organization) and B.Sc.(Mathematics)/ B.Sc (Statistics) or B.Sc. (Computer Science) or B.C.A. or any other UG degree with at least any two core/main papers offered at the B.Com shall be eligible for admission to M.Com Degree Program.

5.Revised Scheme of Examinations

First Semester

| Course Components | Code | Subjects | Instruc- tional Hours | Credits | Exam . Hour s | Max. Marks | | |
|-------------------|---------|--|-----------------------------|---------|------------------------|------------|--------------|-------|
| | | | | | | CIA | Extern al | Total |
| Core Paper - I | Com 201 | Advanced Corporate Accounting and Accounting Standards # | | 4 | 3 | 25 | 75 | 100 |
| Core Paper - II | Com 203 | Financial Management # | | 4 | 3 | 25 | 75 | 100 |
| Core Paper - III | Com 205 | Organizational Behaviour | | 4 | 3 | 25 | 75 | 100 |
| Core Paper – IV | Com 207 | Managerial Economics # | | 4 | 3 | 25 | 75 | 100 |
| Elective § | | Paper - I | | 3 | 3 | 25 | 75 | 100 |
| Soft Skill - I | | | | 2 | - | 40 | 60 | 100 |

Composition of marks: 80 % problems and 20 % theory

§ Electives are to be chosen from the Groups of Electives listed at the end

Second Semester

| Course Components | Code | Subjects | Credits | E x a m . H o u r s | Max. Marks | | |
|--------------------------------|---------|--|---------|--|------------|----------|-------|
| | | | | | CIA | External | Total |
| Core Paper – V | Com 202 | Advanced Cost and Management Accounting # | 4 | 3 | 25 | 75 | 100 |
| Core Paper – VI | Com 204 | Quantitative Techniques for Business Decisions # | 4 | 3 | 25 | 75 | 100 |
| Core Paper - VII | Com 206 | Marketing of Services | 4 | 3 | 25 | 75 | 100 |
| Elective | | Paper - II | 3 | 3 | 25 | 75 | 100 |
| Extra Disciplinary Elective \$ | | Paper – I Total Quality Management | 3 | 3 | 25 | 75 | 100 |
| Internship | | | 2 | - | - | - | 100 |
| Soft Skill - II | | | 2 | - | 40 | 60 | 100 |

Composition of marks: 80 % problems and 20 % theory

\$ To be offered to other Departments

Internship will have to be carried out at the end of the Second Semester and the report of the same shall be submitted by the students within a period of one month after the completion of the Internship. The Internship report shall be evaluated by the two examiners within the Department of the College. The marks shall be sent to the University by the College and the same will be included in the Third Semester Statement of Marks

Third Semester

| Course Components | Code | Subjects | Credits | Exam . Hours | Max. Marks | | |
|-----------------------------|---------|--|---------|--------------|----------------|-------------|-------|
| | | | | | CIA | External | Total |
| Core Paper - VIII | Com 209 | Research Methodology | 4 | 3 | 25 | 75 | 100 |
| Core Paper – IX | Com 211 | Knowledge Management | 4 | 3 | 25 | 75 | 100 |
| Core Paper – X | Com 213 | Fundamentals of Information Technology | 4 | 3 | 40 (Practical) | 60 (Theory) | 100 |
| Elective | | Paper - III | 3 | 3 | 25 | 75 | 100 |
| Elective | | Paper - IV | 3 | 3 | 25 | 75 | 100 |
| Extra Disciplinary Elective | | Paper – II Business Ethics, Corporate Governance & Social Responsibility | 3 | 3 | 25 | 75 | 100 |
| Soft Skill - III | | | 2 | - | 40 | 60 | 100 |

Fourth Semester

| Course Components | Code | Subjects | Credits | Exam. Hours | Max. Marks | | |
|------------------------|---------|--|---------|-------------|----------------|------------------|-------|
| | | | | | CIA | External | Total |
| Core Paper – XI | Com 208 | Management Information Systems | 4 | 3 | 25 | 75 | 100 |
| Core Paper – XII | Com 210 | Investment Analysis and Portfolio Theory | 4 | 3 | 25 | 75 | 100 |
| Core Paper – XIII | Com 212 | Merchant Banking and Financial Services | 4 | 3 | 25 | 75 | 100 |
| Core Paper – IV and XV | Com 214 | Project Plus Viva-voce * | 8 | | 40 | 160 [@] | 200 |
| Elective | | Paper V | 3 | 3 | 40 (Practical) | 60 (Theory) | 100 |
| Soft Skill - IV | | | 2 | - | 40 | 60 | 100 |

@ Viva-voce examination carries 40 Marks and Project Report carries 120 Marks

* Project Viva-voce is considered equivalent to two core papers. Hence, a College may choose to offer the following two core papers in lieu of the Project Viva-voce

| | | | | | | | | |
|-------------------|---------|------------------------------------|--|---|---|----|----|-----|
| Core Paper – XVI | Com 216 | Financial Derivatives | | 4 | 3 | 25 | 75 | 100 |
| Core Paper – XVII | Com 218 | Financial Markets and Institutions | | 4 | 3 | 25 | 75 | 100 |

List of Electives

| Course Component | Group A Accounting and Taxation Management | Group B Human Resource Management | Group C Marketing Management |
|-------------------------|---|--|---|
| Paper I | Accounting for Specialized Institutions | Strategic Human Resource Management and Development | CRM and Relationship Marketing |
| Paper II | Income Tax Law and Practice | Industrial relations and Labor Welfare | Consumer Behavior |
| Paper III | Accounting for Decision Making | Change Management | Consumer Rights and Education |
| Paper IV | Indirect Taxes | Managerial Behavior and Effectiveness | Advertising and Salesmanship |
| Paper V | Computerized Accounting | Human Resources Accounting and Audit | International Marketing |