

UNIVERSITY OF MADRAS

B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

Foundation Course FC
Fundamental Concepts of Accounting & Commerce

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118B1A	2				2	2	25	75	100
Learning Objectives									
LO1	To enable the students to recap the fundamentals of accounting								
LO2	To Learn the different types of accounting								
LO3	To understand the different legislations								
LO4	To explore the types and process of communication								
LO5	To gain basic knowledge about management and entrepreneurship								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts – Manual Vs Software								6
II	Financial Statements – Meaning and contents • Reporting –Different types of accounting - introductions to corporate accounting - Cost Accounting – Management Accounting								6
III	Overview of business laws – Company Law – Commercial Law – Industrial law								6
IV	Communication-meaning-definition-types-process-Barriers to communication								6
V	Management-definition-types- functions of business management- Skills for an Entrepreneur– qualities of an entrepreneur-.								6
TOTAL								30	
CO	Course Outcomes								
CO1	Refresh the basic accounting concepts								
CO2	Learn about the different types of accounting								
CO3	Gain an overview of different laws								
CO4	Understanding the basics of Communication								
CO5	Explore the concept of Entrepreneurship								

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Reference Books	
1	T.S.Reddy&A.Murthy.FinancialAccounting,MarghamPublications, Chennai.
2	M.C.Shukla,T.SGrewal,S.C.Gupta.Advancedaccounting.S.Chand&Co.Ne wdelhi.
3	ElementsofMercantileLaw – N.D.Kapoor
4	C.B. Gupta,Businesscommunication, OrganisationandManagement,2014.
5	N.Premavathy, Principles of Management - Sri Vishnu Publication -Chennai. 6. J.Jayasankar,BusinessManagement-MarghamPublication-Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
4	www.accountingcoach.com
5	http://www.managementstudyguide.com/
7	www.businesscommunication.org