

BHARATHIDASAN GOVERNMENT COLLEGE FOR WOMEN
(AUTONOMOUS)
PUDUCHERRY- 605003

Affiliated to Pondicherry University

Programme: B.Com [Corporate Secretaryship]

Curriculum & Syllabus
(Choice Based Credit System)



Effective from the academic year 2018

MINUTES OF THE BOARD MEETING

The committee discussed in detail the syllabi to be framed for B.Com. Corporate Secretaryship

The new syllabi framed by all the members unanimously approved a recommended for implementation from the academic year 2016 retrospectively for the first three semester and prospectively for the last three semester and the detailed syllabi are given as Annexure- I to IV

Annexure I: syllabus for B.Com Corporate Secretaryship in the CBCS system with retrospective for the First Three semester and prospective effect for the last three semesters starting from the academic year 2016.

Annexure-II: syllabus for B.Com Corporate Secretaryship for the students who were admitted in the academic year 2016-2017.

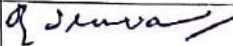

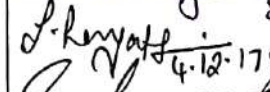
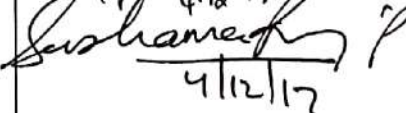
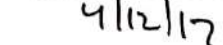


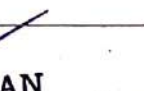
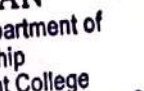
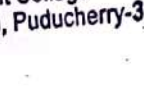
Annexure-III: syllabus for B.Com, Corporate Secretaryship for the students who will be admitted in the academic year 2018-2019 onwards.

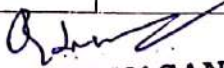
Annexure-IV: modification the existing syllabus 2015-2016 for the students admitted in the year 2015-18 for the third year- sixth semester.

Annexure-V: Three papers introduced in IV Semester namely Public administration and Two CBCS Papers were approved by the members

Following are the board of studies members decided and recommended the following syllabus.

BOARD OF STUDIES COMMITTEE MEMBERS:

NAME	DESIGNATION	SIGNATURE
1.Dr.R.Srinivasan	Chairman	
2.Dr.Shanmugasundaram - G	VC Nominee	
3. Dr.R.Gayathri	Member	
4. Dr.P.Sushamarajan	Member	
5. Mr.Kishore Kumar	Member	
7.Dr. S.Vijayalakshmi	Member	
8. .Dr.S.Gayathri	Member	
9. Dr.B.Rajalakshmi	Member	
10. Dr.S.,Sahul Ham	Member	
11.Mrs.S.Sivasacty	Aluminai	


Dr. R. SRINIVASAN
Head, P.G & Research Department of
Corporate Secretaryship
Bharathidasan Government College
For Women (Autonomous), Puducherry-3

ATTENDANCE SHEET

MEMBERS OF THE BOARD OF STUDIES IN CORPORATE
SECRETARYSHIP DURING ²⁰¹⁷⁻¹⁸~~2018-2019~~

1. Dr. R. Srinivasan - Chairman

Head, PG & Research department of Corporate Secretaryship,
Bharathidasan Govt. College for women,
Puducherry - 605 003



2. Dr. Shanmugasundaram - VC Nominee

Assoc. Professor, Dept of Commerce
Pondicherry university, Puducherry


4/12/17

3. Dr. R. Gayathri

Professor, Dept of Management Studies
St. Peter's university, Chennai


4/12/17

4. Dr. P. Sushama Rajan

Head, Dept Of Corporate Secretaryship
Loyola College, Chennai-34,


4/12/17

5. Mr. Kishore Kumar

Company Secretary
PRTC, Puducherry



6. Mrs. Sivasakthi - Alumnae

Dept. of Corporate Secretaryship - Faculty Members

6. Dr. Thilaha Dharmarajan

7. Dr. S. Vijayalakshmi

8. Dr. R. Maria Inigo

9. Dr. S. Gayathri

10. Dr. B. Rajalakshmi

11. Dr. S. Sahul Hameed

12. Mrs. S. SIVASACTY - aluminae



**DEPARTMENT OF CORPORATE SECRETARYSHIP
BHARATHIDASAN GOVERNMENT COLLEGE FOR WOMEN
PUDUCHERRY**

1. Programme Outcome

Programme Name	B.Com [Corporate Secretaryship]
Department	Corporate Secretaryship
Programme outcome	<ol style="list-style-type: none"> 1. One of the fundamental aims of the programme is to provide opportunities for learners in line with Secretary level input. This programme affords quality higher education to learners interested in Corporate Secretaryship discipline. 2. The programme enables free mind education and make the students realize innovation and creativity. Innovative thinking and actions are must for Corporate Secretaryship to keep it always dynamic. 3. The Syllabus has been designed to fulfil the needs of varied learners and mainly provides as a feeder course for Company Secretaryship. 4. After their graduation, the students are employable in the following cadres: <ul style="list-style-type: none"> • Bank officer • Financial analyst • Teacher • Marketing manager • Accountants • Company Secretary • Cashiers • Compliance Executives 5. The students after completing their graduation come out with wider knowledge in the areas of accounting, corporate sector related laws, business administration techniques, computer operation and application, tax laws etc.

2. Course Outcome

COURSE OUTCOME

COURSE TYPE	COURSE TITLE	COURSE OUTCOME
COURSE OUTCOME - SEMESTER -1		
DSC - I	FINANCIAL ACCOUNTING - I	Basic concepts and conventions of accounting with accounting standards. Accounting aspects of depreciation accounting, single entry system and accounts of non-trading institutions will provide students with basic knowledge of recording accounting entries and understanding rectification of errors in entries passed and in addition Bank reconciliation statement identifying the disparities
DSC - II	CORPORATE COMMUNICATION	Communication dealt by business enterprises in common and special focus to writing different types of business letters. Correspondence with stakeholders, preparing of business reports and corresponding for job requirements

AECC - I	INTRODUCTION TO PUBLIC ADMINISTRATION	Administration of government and governmental bodies in India with details of state and union administration including the authority vested with bureaucrats and officers.
OVERALL OUTCOME: For 1st Semester The students would be able to apply their knowledge <ul style="list-style-type: none"> ❖ On the financial accounting practices when they are placed in any commercial organization. ❖ Drafting corporate correspondences while performing their routine job. ❖ Application of latest communication gadgets for effective correspondents ❖ With respect to administration of State and Union Governments and their agencies. 		
COURSE OUTCOME - SEMESTER -2		
DSC - III	FINANCIAL ACCOUNTING - II	Special accounting areas relating to consignment accounts, hire purchase accounts and branch accounts with detailed accounting procedure and concepts of partnership accounts is dealt with
DSC - IV	BUSINESS REGULATORY FRAMEWORK	The basic legal provisions relating to contracts made in India, sale of goods within India and negotiable instruments used in business transactions is separately discussed with and the law of partnership focused with the main provisions of partnership Act is included
AECC - II	ENVIRONMENTAL STUDIES	It familiarizes the students with environmental education providing legal provisions relating to environmental issues like air and water pollution and also with social issues and awareness, further it takes the population of all species including human enumerating the impact on environment
OVERALL OUTCOME: For 2nd Semester The students would be able to apply their knowledge <ul style="list-style-type: none"> ❖ On the financial accounting special areas when they get opportunity to working in business establishments. ❖ The core business required in connection various contracts and also on partnership ventures ❖ Business and environmental issues and application of various Acts related to pollution control. ❖ With respect to administration of State and Union Governments and their agencies. 		
COURSE OUTCOME - SEMESTER -3		
DSC - V	CORPORATE ACCOUNTING – I	Understand the recording of accounting procedure regarding issue of shares, forfeiture, re-issue, surrender and underwriting of shares, redemption of preference shares, pre-incorporation and post incorporation profits, methods of valuation of goodwill, internal reconstruction of companies etc.

DSC- VI	COMPANY LAW AND SECRETARIAL PRACTICE- I	Understand the characteristics, administration and types of Companies realize the role of Company Secretary, appointment, position and removal of company secretary. Acquire knowledge on constitution and formation of companies, preparation of various documents of the company for incorporation and filing of such documents with ROC. Inculcate knowledge on membership, modes of becoming member, their rights, liabilities and cessation of membership.
DSE -1	MANAGEMENT CONCEPTS	Gain basic knowledge on the nature, scope, process and functions of management- Understand the planning, policies, procedures, methods and decision making process- Understand the importance of techniques of Direction, motivation leadership skills and disseminate in an organization
DSE -2	PERSONAL FINANCE	The subject gives an insight into personal finance administration and to find direction and guidance in one's financial decisions; To understand how each financial decision affects other areas of finance; and to ensure the financial stability for adapting to life changes.
SEC-I	BUSINESS ENVIRONMENT	Acquire basic Knowledge on the components of business environment and its importance.- Understand the Economic Trends, Income, Savings and investments, Industry, Trade and balance of payments.- Identify the problems of growth; unemployment; poverty; regional imbalances; social injustice; inflation; and parallel economy
GE-I	BUSINESS STATISTICS-I	Students are exposed to introduction to statistics and primary tools used in statistics - With this knowledge they would be able to know the analytical tools and pursue their career in statistics based jobs.
<p>OVERALL OUTCOME: For 3rd Semester</p> <p>The students would be able to apply their knowledge</p> <ul style="list-style-type: none"> ❖ On the emerging accounting practices while they are placed in corporate sector. ❖ On the legal provisions relating to formation of companies, raising of capital and membership. ❖ About the functions of management and adopt best management practices. ❖ About the macroeconomic policies and how to connect them with the corporate environment. 		
<p>COURSE OUTCOME - SEMESTER - 4</p>		
DSC - VII	CORPORATE ACCOUNTING - II	Students get familiarized with the legal aspects and application of emerging accounting practices in corporate sector, banking and insurance sector. They also learn how to prepare consolidated balance sheet in holding and subsidiary companies.

DSC -VIII	COMPANY LAW & SECRETARIAL PRACTICE - II	Students gain knowledge about the legal and secretarial procedures concerning to company management by learning the recently updated provisions in Companies Act 2013 and Companies Rules 2014. They will get accustomed with the statutory registers to be maintained, annual returns, appointment of auditors, procedure for conducting company meetings and how companies get dissolved.
DSE -3	HUMAN RESOURCE MANAGEMENT	Students learn about the functions of HRM, procedure of recruitment and selection, how employee performance can be improved by training and development and the methods of appraising their performance, grievance redressal procedure and disciplinary procedure and the various kinds of punishment in case of indiscipline being proved.
DSE -4	Corporate Auditing	This subject familiarizes with the concepts and application of auditing practices in corporate sector
SEC-II	BANKING, FINANCIAL SERVICES AND INSURANCE	This subject gives an input to the students on the banking and financial system in India, merchant banking and its role in corporate sector, mutual funds and their risks, role of SEBI in regulation of capital market, credit rating agencies and advantages and drawbacks of credit rating process and the types of insurance policies, role and functions of IRDA in this regard.
GE-II	BUSINESS STATISTICS-II	Students are exposed to topics like analysis of time series, association of attributes, theory of probability, probability distribution and statistical quality control. With this knowledge they would be able to analyze the data if they do research in higher studies and pursue their career in statistics based jobs.
OVERALL OUTCOME: For 4th Semester <ol style="list-style-type: none"> 1. GOOD TIME MANAGEMENT, as they learn the statutory requirement of filing of returns and maintenance of accounting books. 2. RECORD KEEPING, which is mandatory in companies. 3. GOOD COMMUNICATION AND INTERPERSONAL SKILLS, in order to get placed in jobs which they learn from the procedure of selection which includes tests and interviews. 4. MULTITASKING, as the students gain knowledge about the various aspects of financial services and how banks and insurance companies carryover different functions subject to contemporary world. 5. PROBLEM SOLVING AND ANALYTICAL SKILLS, with the input they get from Statistics subject. 		
COURSE OUTCOME - SEMESTER -5		
DSC - IX	Economic and other legislations	Students get familiarized and acquainted with various legal aspects on economic laws such as Industrial Development and Regulation Act, 1951 SEBI Act, 1992 Foreign Exchange Management Act, 1999 etc.
DSC - X	Cost Accounting	Students gain knowledge about cost accounting and different methods of application of costing in the manufacturing process

DSC - XI	Labour legislations	Students learn about labour oriented legislations such as Factories Act, Industrial Disputes Act and Payment of Bonus Act etc. This subject makes the students to aware of labour welfare legislations in India.
DSE-5	Tax laws – I	This subject gives an input to the students on Income Tax regulations which are applied to individual, HUF and joint stock companies etc. It gives a wider view on application of the Act and hence the students get knowledge about the application aspects.
DSE-6	Research Methodology	It provides a detailed outlook in the areas of conducting real time research in social sciences and its application in real life situations.
SEC-III	Computer application in corporate offices	Students are exposed to MS office tools which are sine quo non for office administration – all the components of the tool are taught and practical classes are conducted to familiarize the students by providing hands on training. Further, tally software is also imparted that make the students fit for office administration.
OVERALL OUTCOME: For 5thSemester <ol style="list-style-type: none"> 1. Students learn the statutory requirement of filing of income tax returns and maintenance of accounting books. 2. Over view of very important economic laws which are mostly applied in industrial sector. 3. Understand cost accounting principles and techniques to apply in production sector. 4. Have the knowledge about the labour welfare legislations. 5. Computer operating skill to maintain the commercial office efficiently and effectively. 		
COURSE OUTCOME - SEMESTER -6		
DSC - XII	MANAGEMENT ACCOUNTING	Students get acquainted with the basic Management accounting concepts and their applications in managerial decision making. They learn the financial statements, tools like Comparative and Common size statements, Trend percentage, Ratio analysis, Fund flow and Cash flow analysis, Standard costing, Budgetary control and how to prepare budgets.
DSC - XIII	TAX LAWS-II	Students get familiarized with the assessment of assessee, tax administration, e-filing and tax planning areas. They get latest knowledge on GST, levy and collection, registration procedure, GST and CGST ACT.
DSC - XIV	CORPORATE FINANCIAL MANAGEMENT	Students learn about the functions of Finance, Leverage analysis, Capital structure, Working Capital Management, Marginal costing and how to apply it for managerial decision making and the kinds of capital expenditure proposals. With this knowledge, they can deal with the planning, organizing, and controlling of financial activities like the procurement and utilization of funds in companies.

DSE-7	COMPREHENSIVE VIVA	The students individually will be exposed to oral examination covering the subjects from first semester to fifth semester - From the faculty of the department, each student will be allotted a teacher and the teacher along with other one or two faculty members of the department will conduct the viva voce examination to make the students recollect what they have studied during course of study. The students will be given enough time to prepare for the oral examination.
DSE-8	GROUP PROJECT	The students will be asked to choose a topic relevant to the course of study and a faculty will be assigned as a guide – by research methodology and statistics, the students will undertake a project work and report will be submitted before the end semester examination – based on the report, the group viva will be conducted
SEC-IV	INTERNET AND E-COMMERCE	The students will understand the basics of internet and the ways of using internet for latest business opportunities – now the business has turned to be internet oriented and students are exposed to e-commerce avenues.
<p>OVERALL OUTCOME: For 6th Semester</p> <ol style="list-style-type: none"> 1. Analytical Skills, by learning the Comparative statements, Common size statements, Ratio analysis and Budgeting which enables periodical comparison of financial position of companies and financial forecasting. 2. They learn how to file tax returns in time, both for individual assesseees and corporate bodies. 3. Good decision making skills with the input they obtain from Marginal costing and Capital expenditure proposals 4. Team building and Interpersonal Skills will be developed by the group project work. 		

3.Course Guidelines :The mission of the department is to produce competent Company Secretaries and hence the programme serves as a feeder course to pursue the prestigious Company Secretaries course. Apart from joining the professional course, the student could take PG courses in Corporate Secretaryship, Commerce and management beside vast array of other related courses. The primary objective is to enable every student to cope up with the latest developments in modern, national and global level through effective transaction of the curricular and co-curricular aspects.

Professional Excellence: The ultimate objective is to produce B.Com Corporate Secretaryship graduates who possess the business skills, problem solving abilities and professional approach which are essential for being a successful entrepreneur.

4.1 Course Distribution

The Choice-Based Credit System (CBCS) is being implemented in the college from the Academic year 2016-2017.

Category	No. of Courses	Credits per course	Total Credits
Part-I (Language)	2	3	6
Part-II (English)	2	3	6
DSC= Discipline Specific Course	14	5 or 6	80
DSE = Discipline Specific Elective	4 out of 8	5	20
SEC = Skill Enhancement Course	4	2 or 3	10
AECC = Ability Enhancement Compulsory Course	2	2	4
GE = Generic Elective	2	3	6
Total	30		132

4.2 Course distribution Semester wise -

Semester	PART I Language	PART II English	DSC	DSE	SEC	AECC	GE
I	01	01	02	-	-	01	-
II	01	01	02	-	-	01	-
III	-	-	02	1	01	-	01
IV	-	-	02	1	01	-	01
V	-	-	03	1	01	-	-
VI	-	-	03	1	01	-	-
Total	02	02	14	04	04	02	02

Total No. of Courses:30.

4.3 Credits for each Semester

Semester	Credits
I	19
II	19
III	22
IV	22
V	25
VI	25
Total	132

4.4 Course Structure

SEMESTER I

Sl. No	Course Category	Course Code	Course Title	Credits	Lecture/Tutorial Hours
1	Part I		Tamil/Hindi/French – I	3	3+3
2	Part II		English – I	3	3+3
3	DSC-I		Financial accounting - I	6	6+3
4	DSC-II		Corporate Communication	5	4+1
5	AECC -I		Introduction to Public Administration	2	2+2
Total Credits				19	30

SEMESTER II

Sl. No	Course Category	Course Code	Course Title	Credits	Lecture/ Tutorial Hours
1	Part I		Tamil/Hindi/French – II	3	3+3
2	Part II		English – II	3	3+3
3	DSC-III		Financial accounting - II	6	6+3
4	DSC-IV		Business Regulatory Framework	5	4+1
5	AECC -II		Environmental Studies	2	2+2
Total Credits				19	30

SEMESTER III

Sl. No	Course Category	Course Code	Course Title	Credits	Lecture/ Tutorial Hours
1	DSC-V		Corporate Accounting - I	6	6+3
2	DSC-VI		Company Law & Secretarial Practice - I	5	4+1
3	DSE-1		Management Concepts	5	4+1
	DSE-2		Personal Finance		
4	SEC-I		Business Environment	3	3+2
5	GE-I		<i>Business Statistics – I[#]</i>	3	3+3
Total Credits				22	30

SEMESTER IV

Sl. No	Course Category	Course Code	Course Title	Credits	Lecture/ Tutorial Hours
1	DSC-VII		Corporate Accounting - II	6	6+3
2	DSC-VIII		Company Law & Secretarial Practice - II	5	4+1
3	DSE-3		Human Resource Management	5	4+1
	DSE-4		Corporate Auditing		
4	SEC-II		Banking, Financial Services and Insurance	3	3+2
5	GE-II		<i>Business Statistics – II[#]</i>	3	3+3
Total Credits				22	30

SEMESTER V

Sl. No	Course Category	Course Code	Course Title	Credits	Lecture/ Tutorial Hours
1	DSC-IX		Economic and other legislations	6	5+1
2	DSC-X		Cost Accounting	6	5+1
3	DSC-XI		Tax laws – I	6	5+1
4	DSE-5		Labour legislations	5	4+1
	DSE-6		Research Methodology		
5	SEC-III		Computer application in Corporate offices-Theory ^{&}	2	2+1
			Computer application in Corporate offices – Practical ^{&}		2+2
Total Credits				25	30

SEMESTER VI

Sl. No	Course Category	Course Code	Course Title	Credits	Lecture/ Tutorial Hours
1	DSC-XII		Management Accounting	6	5+1
2	DSC-XIII		Tax laws – II	6	5+1
3	DSC-XIV		Corporate Financial Management	6	5+1
4	DSE-7		Comprehensive viva	5	4+1
	DSE-8		Group Project		
5	SEC-IV		Internet and E-Commerce-Theory ^{&}	2	2+1
			Internet and E-Commerce- practical ^{&}		2+2
Total Credits				25	30

5. Regulations

5.1 Eligibility for Admission – The candidate should have completed higher secondary [+2] examination with Accountancy as one of the subjects. However, admission is based on merit subject to the reservation policy of the Government.

5.2 Duration of the Programme

The Programme duration is Three Academic years, containing Six Semesters.

5.3 Medium of Instruction

The Medium of Instruction is English.

5.4 Scheme of Examination

The End-Semester Examination (ESE) for each course carries a maximum of 75 Marks and the Continuous Internal Assessment (CIA) is for 25 Marks.

5.5 Components of Internal Assessments: -

Announced/Unannounced Tests	- 5 Marks
Assignment	- 5 Marks
Attendance	- 5 Marks
Model Examination	- 10 Marks
Total	- 25 Marks

5.6 Attendance Scale

96% to 100%	- 5
91% to 95%	- 4
86% to 90%	- 3
81% to 85%	- 2
76% to 80%	- 1
Below 75%	- Admissible for the Examination with Condonation Fee.
Below 60%	- Not admissible to appear for the Examination.

5.7 Criteria for 'Pass Mark'

Minimum Pass Mark	- 40
No Minimum Pass Mark for Internal Assessment	
Minimum Pass Mark for ESE	- 30

Board of Studies - 2022 - B.Com (Corporate Secretaryship)							
Sl. No	Course Code	Part	Course type	Course title	Course Credits	Credits per semester	
Semester - I							
1		Part-I	Language	Language-I	3	19	
2		Part-II	English	English-I	3		
3		Part-III	DSC-I	Financial accounting - I	6		
4		Part-III	DSC-II	Corporate Communication	5		
5		Part-III	AECC-I	Introduction to Public Administration	2		
Semester - II							
6		Part-I	Language	Language-II	3	19	
7		Part-II	English	English-II	3		
8		Part-III	DSC-III	Financial accounting - II	6		
9		Part-III	DSC-IV	Business Regulatory Framework	5		
10		Part-III	AECC-II	Environmental Studies	2		
Semester - III							
11		Part-III	DSC-V	Corporate Accounting - I	6	22	
12		Part-III	DSC-VI	Company Law & Secretarial Practice - I	5		
13		Part-III	DSE-1	Management Concepts	Elective (any one)		5
			DSE-2	Personal Finance			
14		Part-III	SEC-I	Business Environment	3		
15		Part-III	GE-I	Business Statistics – I [#]	3		
Semester - IV							
16		Part-III	DSC-VII	Corporate Accounting - II	6	22	
17		Part-III	DSC-VIII	Company Law & Secretarial Practice - II	5		
18		Part-III	DSE-3	Human Resource Management	Elective (any one)		5
			DSE-4	Corporate Auditing			
19		Part-III	SEC-II	Banking, Financial Services and Insurance	3		
20		Part-III	GE-II	Business Statistics – II [#]	3		
Semester - V							
21		Part-III	DSC-IX	Economic and other legislations	6	25	
22		Part-III	DSC-X	Cost Accounting	6		
23		Part-III	DSC-XI	Tax laws – I	6		
24		Part-III	DSE - 5	Labour legislations	Elective (any one)		5
			DSE - 6	Research Methodology			
25		Part-III	SEC-III	Computer application in Corporate offices-Theory ^{&}	2	25	
				Computer application in Corporate offices – Practical ^{&}			
Semester - VI							
26		Part-III	DSC-XII	Management Accounting	6	25	
27		Part-III	DSC-XIII	Corporate Financial Management	6		
28		Part-III	DSC-XIV	Tax laws – II	6		
29		Part-III	DSE – 7	Comprehensive viva	Elective (any one)		5
			DSE - 8	Group Project			
30		Part-III	SEC-IV	Internet and E-Commerce-Theory ^{&}	2	25	
				Internet and E-Commerce- practical ^{&}			
Total no. of courses = 30				Total credits		132	

Program: B.Com [Corporate Secretaryship]			Semester No:	I
Paper Type: Discipline Specific Course [DSC-I]			Course Code	
Course	<u>FINANCIAL ACCOUNTING– I</u>		Maximum Marks	100
			Credits:	6
Hours of instructions per week	Theory	6	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To learn about the basic accounting in general. To give a Comprehensive understanding of the system of financial accounting. To understand the intermediate concepts for assets, liabilities and stock holders' equity.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	ACCOUNTING STRUCTURE Definition of Accounting - Need, purpose, advantages and limitations of Accounting - Basic Accounting concepts and conventions – Accounting standards in India			10
II	ACCOUNTING TRANSACTIONS Journal, Ledger, Trial Balance, - Final Accounts of firms with important adjustments - Rectification of Errors with suspense account			20
III	DEPRECIATION ACCOUNTING Meaning - Need - Methods of depreciation - Straight Line Method – Diminishing Balance Method (including change in the method of depreciation) - annuity method - depreciation fund method.			15
IV	SINGLE ENTRY SYSTEM Single entry - Meaning - Definition - Salient Features - Limitations - Methods of ascertaining Profits - Statement of Affairs Method - Conversion Method.			15
V	ACCOUNTS OF NON-TRADING INSTITUTIONS Income and expenditure account. Receipts and payments account and balance sheet.			15
Text Books	1. Financial Accounting - R.L. Gupta & V.K. Gupta 2. Financial Accounting- T. S. Reddy and A. Murthy 3. Financial Accounting- Jain and Narang			
QP Pattern:				
Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [3 Theory questions and 5 Problem questions]				
Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]				

Course: B.Com [Corporate Secretaryship]			Semester No:	I
Paper Type: Discipline Specific Course [DSC-II]			Course Code	
Course	<u>CORPORATE COMMUNICATION</u>		Maximum Marks	100
			Credits:	5
Hours of instructions per week	Theory	6	CIA	25
	Practical	--	ESE	75
			Total	100
Objectives	To learn about the basics of communication. To identify the role and importance of communication in an executives' job. To draft effective business letters in organizations.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Communication: meaning, process, types, barriers, suggestions to overcome the barriers, essentials of effective communication – modern forms of communication.			10
II	Business correspondence: meaning, role of computer in business correspondence, layout of a business letters, types of business letters - Letter of enquiry – Offers & Quotations.			20
III	Orders & execution, Cancellation, Complaints and adjustments, Circular letters, Sales letters, Status enquiries & Collection Letters, Memorandum and Office orders			20
IV	Job Application, bio-data, Interview letter, letters of appointment & acceptance.			15
V	Company Correspondence: Secretary's Correspondence with Shareholders, Debenture holders and Directors. Reports – contents, characteristics and drafting, reports of a Company Secretary - drafting of notice and minutes.			10
Text Books	1. Essentials of business communication –Shri Rajendra Pal & Korlahalli. 2. Commercial correspondence and office Management -Shri. R.S.N Pillai & Bagavathi. 3. Business communication – Ramesh and Pattanchetti 4. Business communication - Marlene Morals and G. John Joseph Adaikalam			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	I
Paper Type: Ability Enhancement Compulsory Course - I [AECC-I]			Course Code	
Course	PUBLIC ADMINISTRATION [Common to all programs]		Maximum Marks	100
			Credits	2
Hours of instructions per week	Theory	5	CIA	25
	Practical	---	ESE	75
			Total	100
Objectives	To familiarize with public administrative system and procedures.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Introduction: Meaning, Nature and Scope of Public Administration and its relationship with other disciplines – Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol, Max Weber and others – Evolution of Public Administration in India – Arthashastra – Colonial Administration up to 1947			10
II	Public Administration in India: Enactment of Indian Administration – Union Government – The Cabinet – Central Secretariat – All India Services – Training of Civil Servants – UPSC – Niti Ayog – Statutory Bodies: The Central Vigilance Commission – CBI – National Human Rights Commission – National Women’s Commission- CAG			10
III	State and Union Territory administration: Differential Administrative system in Union Territories compared to States Organization of Secretariat- Position of Chief Secretary, functions and structure of Departments, Directorates – Ministry of Home affairs - Supervision of Union Territory Administration - Position of Lt. Governor in UT – Government of Union Territories Act 1963 – Changing trend in UT Administration in Puducherry and Andaman and Nicobar island.			10
IV	Emerging Issues in Indian Public Administration: Changing Role of District Collector – Civil Servants – Politicians relationship – Citizens Charter – Public Grievance Redressal mechanisms – The RTI Act 2005 – Social Auditing and Decentralization – Public Private partnership.			10
Reference:	1. A.R.Tyagi, Public Administration, Atma Ram Sons, New Delhi, 1983 2. Appleby P.H., Policy and Administration, The University of Alabama Press, Alabama, 1949 3. Avashi and Maheswari, Public Administration in India, Agra: Lakshmi Naran Agarwal, 2013			
QP Pattern:	Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)			

Program: B.Com [Corporate Secretaryship]			Semester No:	II
Paper Type: Discipline Specific Course [DSC-III]			Course Code	
Course	<u>FINANCIAL ACCOUNTING - II</u>		Maximum Marks	100
			Credits:	6
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Objectives	To learn about the basic accounting in general. To give a comprehensive understanding of the system of financial accounting.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	SPECIAL ACCOUNTING AREAS: Consignment Accounts: Important terms; Accounting records; Valuation of unsold Stock – Joint venture: Meaning of joint venture; Joint Venture Accounts: Accounting records.			20
II	Branch Accounts: Dependent branch; Debtors system, stock and debtor system; Independent branch excluding Foreign branch.			15
III	Hire-purchase and instalment purchase system: Meaning of hire-purchase contract; Instalment purchase system; Need for the After Sales Service			15
IV	Partnership Accounts: Essential characteristics of partnership; Partnership deed - Fixed and fluctuating capital - Goodwill; Change in Profit Sharing Ratio. Admission of a partner; Retirement of a partner.			15
V	Partnership Accounts: Dissolution of a partnership Firm - Modes of dissolution of a firm – Garner Vs Murray - insolvency of all partners			10
Text Books	1. Financial Accounting - R.L. Gupta & V.K. Gupta 2. Financial Accounting- T. S. Reddy and A. Murthy 3. Financial Accounting- Jain and Narang			
QP Pattern: Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [3 Theory questions and 5 Problem questions] Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]				

Program: B.Com [Corporate Secretaryship]			Semester No:	II
Course Type: Discipline Specific Course [DSC-IV]			Course Code	
Course	BUSINESS REGULATORY FRAMEWORK		Maximum Marks	100
			Credits:	5
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To learn about the basics of legal provisions relating to business undertakings			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Law of Contract 1872: Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.			20
II	Special Contracts: Indemnity; Guarantee; Bailment and pledge; Law of Agency – features of agency, creation of agency, agents' authority, kinds of agents, rights and duties of agent and principal, termination of agency			10
III	Sale of Goods Act 1930: Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement			15
IV	Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of negotiable instrument.			15
V	Consumer Protection Act, 2019 Introduction - objects and definitions, - rights of Consumers – consumer councils - Dispute Redressal forums – Redressal procedure			15
Text Books	Business Law – Pillai and Bhagavathi Business Law - Kapoor N.D Business Law - Chandha P.R Mercantile Law - Gogna P.P.S			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	II
Course Type: Ability Enhancement Compulsory Course - II [AECC-II]			Course Code	
Course	ENVIRONMENTAL STUDIES [Common to all courses]		Maximum Marks	100
			Credits:	2
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the awareness of environmental education, legal provisions relating to environmental issues.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Multidisciplinary nature of environmental studies: Definition, scope and importance- Need for public awareness. Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. Forest, Water resources, Mineral resources, Energy, Land resources; use and over exploitation – environmental effects of over utilization			15
II	Ecosystems: Concept of an ecosystem, Structure and function of an ecosystems, Producers, consumers and decomposers, Energy flow in the ecosystem – Forest, grassland, desert and aquatic ecosystem – its characteristic features – structure and function. Biodiversity and its conservation; Introduction- Definition: genetic, species and ecosystem diversity; Bio-geographical classification. Biodiversity at global, national and local levels; India as a mega-diversity nation; Threats to biodiversity:			15
III	Environmental pollution: Definition; Cause, effects and control measures of pollution - Solid waste Management: Causes, effects and control measures of urban and industrial wastes; Role of an individual in prevention of pollution;			15
IV	Social Issues and the Environment: From Unsustainable to sustainable development; Urban problems related to energy; Water conservation, rain water harvesting. Environmental ethics – issues and possible solutions – climate changes – global warming – acid rain – ozone layer depletion – nuclear accidents and holocaust – Environmental protection Act (prevention and control of pollution) – issues involved in enforcing environmental legislations – public awareness.			15
V	Human Population and the Environment: Population growth, variation among nations; Population explosion - Family Welfare program; Environment and human health; Visit to a local area to document environmental assets-river / forest / grassland/hill/mountain; Visit to a local polluted site- Urban/Rural/Industrial/ Agricultural; Study of common plants, insects, birds; Study of simple ecosystems- pond river, hill slopes etc.,			15
Text Books	1. Environmental Biology - Agarwal 2. The Biodiversity of India - Bharucha Erach 3. Environmental Protection and Laws - Jadhav H & Bhosale 4. Fundamentals of Ecology - Odum			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	III
Course Type: Discipline Specific Course [DSC-V]			Course Code	
Course:	<u>CORPORATE ACCOUNTING – I</u>		Maximum Marks	100
			Credits:	6
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To learn about the basic concepts and application of emerging accounting practices in corporate sector.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	SHARES Issue, under and over subscription- calls in arrears and calls in advance- Issue at premium and discount – forfeiture- effect of pro-rata allotment on forfeiture of shares – surrender of shares – re-issue of forfeited shares – underwriting commission – underwriters to issue.			17
II	PREFERENCE SHARES AND DEBENTURES Issue and redemption of preference shares – Issue of bonus shares - and debentures- different methods of redemption of debentures.			17
III	PROFIT PRIOR TO INCORPORATION AND FINAL ACCOUNTS OF COMPANIES Profit prior to incorporation – pre-incorporation and post incorporation profits – time and sales ratio. Final accounts with all adjustments			17
IV	VALUATION OF GOODWILL AND VALUATION OF SHARES Need for valuing Goodwill – sources of goodwill – factors affecting value of goodwill – methods; average profits method, super profit method, annuity method, capitalization method. Need for valuation of shares- factors affecting valuation of shares - methods; Net asset methods, yield method, fair value method.			12
V	ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION Alteration of share capital – different kinds of alteration, accounting entries – Internal Reconstruction or capital reduction – Reduction of share capital – procedure			12
Text Books	1. Corporate Accounting - T.S. Reddy & A. Murthy 2. Corporate Accounting - R.L - Gupta & N. Radhasamy 3. Company Accounts - M.A. Arulanandam & K.S.Raman 4. Company Accounts - Maheswari			
QP Pattern:				
Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [4 Theory questions and 4 Problem questions]				
Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]				

Program: B.Com [Corporate Secretaryship]			Semester No:	III
Course Type: Discipline Specific Course [DSC-VI]			Course Code	
Course	<u>COMPANY LAW AND SECRETARIAL PRACTICE – I</u>		Maximum Marks	100
			Credits:	5
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the legal provisions relating to formation of company and raising of capital			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
<i>All provisions relating to the Companies Act 2013 and Companies Rules 2014 relating to the following syllabus– All amendments to the Act and rules prior to one year of examination.</i>				
I	COMPANY: Introduction – History of Company Law – Administration of Companies Act – Company distinguished from other Association of Persons – Types of Companies –Limited Liability Partnership - Distinctions. COMPANY SECRETARY: Company Secretary - Governance Professional – Introduction – Definition – Qualities and Qualification - Position or Role of Secretary – Appointment – Removal – Duties and Liabilities – Company Secretary in Practice.			15
II	CONSTITUTION OF THE COMPANY: Promoter – Introduction – Fiduciary Position of Promoter – Remuneration of Promoter – Duties and Liabilities of Promoter. Incorporation of Company, Pre-Incorporation or Preliminary Contracts – Memorandum of Association [MOA] – Contents– Alteration, Articles of Association [AOA] – Contents – Alteration – Distinction between MOA and AOA - Duties of Secretary relating to Incorporation of Company, Alteration of MOA and AOA - Ultra Vires Transactions and its Effects – Doctrine of Constructive Notice of Memorandum and Articles of Association – Doctrine of Indoor Management and its exception.			15
III	PROSPECTUS: Definition – Contents of Prospectus – Registration, Dating and Issue of Prospectus, Statement in lieu of Prospectus – Shelf Prospectus – Information Memorandum – Red Herring Prospectus – Consequences of Mis-Statement of Prospectus - Duties of Secretary regarding Issue of Prospectus			15
IV	CAPITAL: Share Capital – Types – Alteration-Duties of Secretary relating to Alteration, and Reduction of Capital - Shares – Types – Fresh Issue – IPO - Further Issues or Rights Issue – Bonus Issue – Dematerialization / Rematerialization. Duties of Secretary regarding all types of issues – Issue of Shares at Par, Premium– Allotment – Provisions – secretarial duties, Distinction between Shares and Stock. Forfeiture, Surrender and Lien on Shares. Debt Capital - Debentures –Types – Issue - Debenture Trust Deed – Distinction between Shares and Debentures – Duties of Secretary regarding Issue of Debentures. Share Certificate – contents - Issue of duplicate share certificate and its procedure - Transfer and Transmission – Distinction between Transfer and Transmission – Duties of Secretary relating to Transfer and Transmission.			15
V	MEMBERSHIP: Membership –Modes of becoming member – Distinction between Shareholder and Member - Who can be a Member - Rights and Liabilities of Members – Cessation of Membership-Register of members.			15

Text Books	1. Company Law & Secretarial Practice - N.D.Kapoor 2. Company Law and Practice - P.K.Ghosh & Dr.V.Balachandran 3. Elements of Company Law - N.D.Kapoor 4. A Text Book of Company Law - P.P.S. Gogna 5. Company Law study material of ICSI	
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)		

Program: B.Com [Corporate Secretaryship]			Semester No:	III
Course Type: Discipline Specific Elective [DSE-1]			Course Code	
Course	MANAGEMENT CONCEPTS		Maximum Marks	100
			Credits:	5
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the nature and scope, functions of management concepts and practices			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	NATURE, SCOPE, PROCESS AND FUNCTIONS: Meaning, definitions, concepts, nature and characteristics; Management Vs Administration – management as an Art, a Science and Profession; scope; process; managerial functions. PRINCIPLES AND THOUGHTS Principles, need, nature, pre-scientific and post-scientific thoughts – Henry Fayol, F.W.Taylor, Peter F. Drucker, Elton Mayo’s Hawthorne studies, Douglas McGregor, and Frank Gilbreth; Social Responsibility – need and importance			15
II	PLANNING AND DECISION MAKING: Planning – (i) Meaning, characteristics, objectives, principles, features, types, steps, advantages and limitations. (ii) Planning premises, policies, procedures, programmes, methods, budgets and schedules.			15
III	ORGANISING AND COORDINATION: Organizing – (i) Nature, process, purpose, steps, principles and importance (ii) Theories – classical, neo-classical and modern (iii) Departmentation and Span of Management – meaning, need, importance, types and factors. (iv) Authority and Responsibility – meaning, sources limits and types. (v) Delegation, Centralization, decentralization and structure – meaning, process, types, advantages and limitations. (vi) Organization charts and manuals – meaning, types. Coordination – meaning, need, types and techniques, importance and problems			15
IV	DIRECTION - Meaning, nature, principles, techniques and significance. Motivation and leadership – meaning, nature, process and importance, Leadership theories and styles – Likert, managerial grid Ohio- Michigan. Theories of motivation – Mc Gregor, Maslow and Herzberg. Decision making – (i) Meaning, role, types, steps, factors and conditions. (ii) Bounded rationality, techniques and problems.			15
V	CONTROL - Meaning, steps, process, essential elements of control system and significance. Traditional and modern techniques of control – personal observation, reports, budgetary control, break-even analysis, ROI, audit, PERT and CPM			15
Text books	1. Business management - Dr. C. B. Gupta 2. Principles of management - L.M. Prasad 3. Business management - Dinkar Pagare			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	III
Course Type: Discipline Specific Elective [DSE-2]			Course Code	
Course	PERSONAL FINANCE		Maximum Marks	100
			Credit	5
Hours of instructions per week	Theory	3	CIA	25
	Practical	---	ESE	75
			Total	100
Course Objectives	To find direction and guidance in one's financial decisions; To understand how each financial decision affects other areas of finance; and to ensure the financial stability for adapting to life changes.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Introduction: Savings-Investment- selection of Investment-Criterion to be considered for investment-type of Securities- Income tax saving avenues and personal finance of an individual			15
II	Investment in Government Securities-PPF-NSC-NSS-Infra Structural-Bonds Regulations-Governance			15
III	Investment in Post office and Bank Deposits-All Types of post office related Deposits and all types of Bank Deposits including Deposits in corporate sector-Regulation – Governance			15
IV	Investment in Traditional Products-Gold-Real estate-Mutual fund-return-Risk associated regulation –Criteria to be considered			15
V	Investment in Equity shares-Meaning types of shares- debt instruments – Risk & Return Associated.			15
Text books	1. Personal finance - Kapoor Jack.R, Diabay Les.R & Hughes Robert J, Tata Mc Graw Hill Publishing Co Pvt Ltd- New Delhi. 2. Personal finance: Users Perspective-Joehnk Michael D & Gitman Lawrence J Cengage learning India Pvt. Ltd, New Delhi.			
Reference Books:	1. Personal finance management-Malhotra, Anup-Global Vision publishing house, new Delhi-2009 2. Contemporary personal finance- Boone Louis & Kurtz David.L, New Delhi OM house business division, New Delhi. 3. Guide to personal finance-Stillman Richard J, Tata Mc Graw- Hill Publishing Co.Pvt. Ltd- New Delhi. 4. Personal finance Planning- Gitman Lawrence J, Dryden Press.			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	III
Course Type: Skill Enhancement Course – I [SEC – I]			Course Code	
Course	<u>BUSINESS ENVIRONMENT</u>		Maximum Marks	100
			Credits:	3
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the macroeconomic policies connected with corporate environment.			
Syllabus for theory: 75 hours				
Unit No	Contents			Hours of instruction
I	Indian business Environment; Concept, components and importance.			10
II	Economic Trends (overview): Income; Savings and investments; Industry; Trade and balance of payments.			12
III	Problems of Growth; Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.			18
IV	Types of environment - Basics of socio-cultural environment, political and legal environment			17
V	International Environment; International trading environment (overview); FDI, International economic institutions and forums – objectives and functions of WTO, World Bank, IMF			18
Text Books	1. The International Business Environment - Sundaram & Black 2. Indian Economy - Agarwal A.N 3. Indian Economy - Dutt R. and Sundaram K.P.M 4. Business Environment – C. B Gupta 5. Business and Society - Khan Farooq			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	III
Course Type: Generic Elective – I [GE –I]			Course Code	
Course	BUSINESS STATISTICS - I		Maximum Marks	100
			Credits:	3
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To expose the students to topics like frequency distribution and measures of central tendency, Measures of dispersion and skewness, correlation and regression, Index numbers and Interpolation and Extrapolation			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	FREQUENCY DISTRIBUTION AND MEASURES OF CENTRAL TENDENCY: Frequency distribution, Individual observation, Discrete (ungrouped) frequency distribution, Continuous or grouped frequency distribution – Two way frequency distribution (bi-variate) – Measures of central tendency (Averages).			15
II	DISPERSION, SKEWNESS, KURTOSIS AND MOMENTS: Definitions, Concepts of variation, Purpose of measuring variation, Properties of a good measure of Variation, Methods of Measuring Dispersion, Range, Merits ,Demerits, Uses of Range, Inter-Quartile Range and Quartile Deviation, Merits of Quartile Deviation, Demerits, Mean or Average Deviation, Coefficient of Mean Deviation, Computation of Mean Deviation, Mean Deviation Discrete Series, Short-cut method of Computing Mean Deviation, Mean Deviation – Continuous Series, Merits, Demerits, Uses, Standard Deviation, Calculation of Standard Deviation: Discrete Series Calculation of Standard Deviation – Continuous Series. Combined Standard Deviation, Merits, Demerits, Uses, Comparison between Mean Deviation and Standard Deviation, Coefficient of Variation (Quartile Standard Deviation). Meaning, Usefulness, Correlation and skewness, Measures of skewness, Objective, Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness, Kelley's Coefficient of Skewness, Kurtosis, Measures, Moments			15
III	CORRELATION AND REGRESSION: Correlation – Definition of Correlation, Graphic and Mathematical, Scatter diagram, Simple graph, Coefficient of Correlation, Karl Pearson's Coefficient of Correlation, Assumptions, Merits and demerits, Mathematical properties, Interpreting the Coefficient of Correlation, Coefficient of Correlation and probable error, Rank correlation, Concurrent deviation. REGRESSION: Meaning, Definition, Uses, Significance, Correlation and Regression Method of Studying Regression, Graphic and Algebraic, Mathematical Properties.			15
IV	INDEX NUMBERS: Meaning, Definition, Characteristics Uses, Types, Problem of Construction of Index Numbers, Method, Simple Aggregate, Weighted Aggregate, Test of Consistency of Index numbers, Time Reversal test, Factor Reversal test, Unit Test, Circular Tests Chain-Base - Base Shifting – Splicing – Deflating consumer Price Index – Family Budget – Limitation of Index numbers – Formula – Theoretical questions, Practical problems.			15
V	INTERPOLATION AND EXTRAPOLATION: Meaning, Uses, Assumptions, Methods of Interpolation, Graphic, Algebraic – Binomial Expansion Method, Newton's Method of Advancing Differences, Newton Gauss (Forward and Backward) Method, Newton's Method of Backward differences, Newton's Divided difference Method , Lagrange's Method.			15

Text books	1. Statistical Methods - S.P.Gupta 2. Statistics - R.S.N.Pillai & V.Bagavathi	
<p>QP Pattern:</p> <p>Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [4 Theory questions and 4 Problem questions]</p> <p>Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]</p>		

Program: B.Com [Corporate Secretaryship]			Semester No:	IV
Course Type: Discipline Specific Course [DSC-VII]			Course Code	
Course	<u>CORPORATE ACCOUNTING - II</u>		Maximum Marks	100
			Credits:	6
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the concepts and application of emerging accounting practices in corporate sector, insurance and banking sector			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION Accounting problems relating to Amalgamation, Absorption and external reconstruction – recording – purchase consideration- accounting treatment in the books of selling company – accounting treatment in the books of purchasing company.			15
II	LIQUIDATION OF COMPANIES - Meaning of liquidation, order of payment – secured creditors – preferential creditors –Liquidators Final Statement of Accounts only			15
III	HOLDING COMPANY ACCOUNTS Meaning and Definition of Holding Company and Subsidiary Company – Legal Requirements relating to presentation of Accounts - Preparation of Consolidated Balance Sheet [excluding chain holding]			15
IV	BANK ACCOUNTS - Business of banking companies - legal requirements – preparation of Profit and Loss a/c & balance sheet guidelines of RBI for profit and loss a/c & Balance sheet, preparation of final accounts, classification of bank advances.			15
V	INSURANCE COMPANY ACCOUNTS Introduction- Types of Insurances – Life Insurance, General Insurance - Accounts of Life Insurance Business - Life Insurance Revenue Account – Balance Sheet – Determination of Net Liability of Life Insurance Business – Computation of profit in Life Insurance Business- Treatment of profits - Accounts of General Insurance Companies - Fire, Marine Revenue Account- Balance Sheet.			15
Text books	1. Corporate Accounting - T.S. Reddy & A. Murthy 2. Corporate Accounting - R.L - Gupta & N. Radhasamy 3. Company Accounts - M.A. Arulanandam & K.S.Raman 4. Company Accounts - Maheswari			
QP Pattern:				
Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [4 Theory questions and 4 Problem questions]				
Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]				

Program: B.Com [Corporate Secretaryship]			Semester No:	IV
Course Type: Discipline Specific Course [DSC-VIII]			Course Code	
Course	<u>COMPANY LAW & SECRETARIAL PRACTICE - II</u>		Maximum Marks	100
			Credits:	5
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the legal provisions and secretarial procedures relating to corporate management			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
All provisions relating to the Companies Act 2013 and Companies Rules 2014 relating to the following syllabus – All amendments to the Act and rules prior to one year of examination.				
I	CORPORATE MANAGEMENT: Key managerial personnel - Directors – Types - Qualifications – Disqualifications – DIN - Position of Directors, Appointment – Duties and Liabilities – Vacation of Office - Removal – Distinction between Managing Director and Manager –Chairman – Duties of Chairman, Duties of Secretary relating to Appointment and Removal of Managerial Personnel.			15
II	BORROWING POWERS, INTER CORPORATE LOANS AND INVESTMENTS: Introduction – Ultra Vires Borrowings – Charges – Types – Registration of Charges - Consequences of Non-Registration – Mortgages - Provisions relating to Inter Corporate Loans and Investments.			15
III	STATUTORY REGISTERS, ACCOUNTS AND AUDIT: Statutory Registers – Statutory and non-statutory books, Books of Accounts – its provisions – Annual Returns – Secretarial Duties, Auditor – Qualification – Disqualification – Appointment – Rights, Duties and Liabilities – Removal — Audit Committee – CSR committee and activities			15
IV	MEETINGS: Meetings – Types – Provisions – Requisites of valid meeting, Provisions relating to Notice, Agenda, Proxy, Quorum, and Minutes – Resolutions –Types – Duties of Secretary relating to various types of meeting – An overview of MCA 21 forms – e-filing – XBRL reporting			15
V	WINDING UP: Winding up – Various Modes of Winding up – Powers and Duties of Liquidator – Duties of Secretary relating to Winding Up.			15
Text books	1. Company Law & Secretarial Practice - N.D.Kapoor 2. Company Law and Practice - P.K.Ghosh & Dr.V.Balachandran 3. Elements of Company Law - N.D.Kapoor 4. A Text Book of Company Law - P.P.S. Gogna 5. The Companies Act, 1956 (All Volumes) - Ramaiya 6. Company Law study material of ICSI			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	IV
Course Type: Discipline Specific Elective [DSE-3]			Course Code	
Course	<u>HUMAN RESOURCE MANAGEMENT</u>		Maximum Marks	100
			Credits:	5
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the concept and HR functions, wage and salary administration.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	INTRODUCTION TO HRM Concept of HRM; objectives Evolution and Growth - Functions, Role of Human Relations in HRM - Qualities of a HR Manager – HR policies - Concept of HR Accounting			15
II	RECRUITMENT AND SELECTION Determination of the quality of the personnel; Job analysis, Job Specification and Job Description. HR Planning; Objectives and Process - Recruitment and selection: Process, Test and interview - Placement and Induction			15
III	TRAINING AND DEVELOPMENT Training and Development methods for Operatives and management-Training of Operatives – Executive development- Identification of training needs – methods – Evaluation of training			15
IV	PERFORMANCE APPRAISAL Performance Appraisal –Post Appraisal Interview- Essentials of a Good Appraisal System- Promotion, Transfer of employees			15
V	GRIEVANCE HANDLING AND DISCIPLINE Grievance handling – causes of grievances – grievance procedure; Discipline – Essentials of a good disciplinary system- procedure for disciplinary action - Kinds of Punishment - Hot Stove Rule.			15
Text books	1. Personnel Management and Industrial relations - P.C.Tripathi 2. Personnel Management - C.B. Memoria 3. Human Resource Management - C.B. Gupta 4. Human Resource Management - S.S.Khanka			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	IV
Course Type: Discipline Specific Elective [DSE-4]			Course Code	
Course	CORPORATE AUDITING		Maximum Marks	100
			Credits:	5
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the concepts and application of auditing practices in corporate sector			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Meaning and definition of Auditing-Distinction between Auditing and Accounting-Objectives-advantages and Limitations of Audit –Scope of Audit –Classification of Audits-audit Planning, Meaning-Audit Programme, Meaning, Objectives and Contents-Audit Note book, contents, usefulness of audit notebook-Audit working papers, Meaning. Ownership and Custody-Test Checking and Routine Checking, Meaning-Internal Control, Meaning, Definition, Objectives, Technique for evaluation of internal control system-Internal check, Meaning, Objectives, Difference between Internal Control, Internal Check and Internal audit.			15
II	Vouching, Meaning and definitions, Objectives-Trading Transactions-Audit of Ledger-Scrutinising of ledgers-Vouching of cash receipts and payments. Vouching of Outstanding assets and liabilities -verification, meaning, objectives and process-valuation of assets and liabilities-distinction between verification and valuation.			15
III	Depreciation and Reserves-Meaning-Auditor's duty with regard to depreciation-reserves and provisions-distinguish reserves and provisions-Depreciation of wasting assets.			15
IV	Appointment of Auditors-Appointment of First Auditor-Appointment by Central Government-Filling of casual vacancy-Appointment by special resolution-re-appointment and compulsory re-appointment-Ceiling on the number of auditorship-Removal of Auditor –Remuneration-Auditors lien – Qualification and disqualification- Duties of the company auditor - Rights and Powers of Auditors-Different classes of Auditors-Audit report-Preparation and Presentation.			15
V	EDP Audit-Meaning-Division of auditing in EDP environment –impact of Computerization on audit approach-Online Computer system audit-Types of online computer system-Audit around with the computers-Procedure of audit under EDP system.			15
Recommended Texts:	Pradeep Kumar, Baldev Sachdeva, Jagwant Singh, Auditing, Principles and Practices, Kalyani Publishers.			
Text Books for Reference:	D.P.Jain, Auditing, Konark Publishers Pvt Ltd. Ravinder Kumar and Virendar Sharma, Auditing, Principles and Practice, Eastern Economy edition. B.N. Tandon, Practical Auditing-Sultan Chand & Sons.			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	IV
Course Type: Skill Enhancement Course – II [SEC – II]			Course Code	
Course	BANKING, FINANCIAL SERVICES AND INSURANCE		Maximum Marks	100
			Credits:	3
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the concept and HR functions, wage and salary administration.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	BANKING & FINANCIAL SYSTEM IN INDIA: Introduction, Structure and Characteristics of Indian financial system - Functions & Role of bank and non-banking Institutions, RBI & Non-Banking Financial Companies - Statutory Provisions, new measures; supervision & Inspection of NBFCs.			15
II	MERCHANT BANKING Meaning of Merchant Banking - Growth of Merchant Banking, Merchant Banking in India, Functions of Merchant Bankers MUTUAL FUNDS: Meaning of mutual funds, Concept of Mutual Fund, Types of Mutual Funds Schemes, Advantages of Mutual Funds, Risks involved in Mutual Funds, Organization of Mutual Funds Operation of Mutual Funds, charges for managing the funds, SEBI guidelines in Mutual Funds			15
III	RECENT TRENDS IN BANKING Online banking, digital banking, Electronic payment services, EFTs, ECS,POS, Various types of wallets – benefits and problems			15
IV	CREDIT RATING: Concept of Credit rating - Significance of Credit Rating, Major international Credit rating agencies, Indian Agencies, Promotion of Credit rating agencies, compulsory rating of debt issue, Drawbacks of credit rating process.			15
V	INSURANCE Introduction – Principles and types of Insurance policies, premium- Claim settlement – Risk Management - Requirement of Risk Management - Role and functions of IRDA.			15
Text books	1. Banking And Financial System - D.Santhanam 2. Indian Banking System - R. Parameswaran 3. Insurance - P.N. Mishra 4. Banking And Financial System - Nirmala Prasad. 5. Banking And Financial System - Sundaram			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Course: B.Com [Corporate Secretaryship]			Semester No:	IV
Course Type: Generic Elective – II [GE – II]			Course Code	
Course	BUSINESS STATISTICS – II		Maximum Marks	100
			Credits:	3
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	In this course students are exposed to topics like Analysis of Times Series, Association of Attributes, Theory of Probability, Probability distribution and Statistical Quality Control.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	ANALYSIS OF TIMES SERIES: Meaning, Definition, Uses, Time Series Modes, Secular Trend, Seasonal Variation, Cyclical Variation, Irregular Variation, Preparation of Data for analysis, Measurement of Secular Trend, Graphic method, Semi-average method, Moving average method, Method of Least squares, Parabola Curve, Selecting the type of Trend, Choice Conversion, Shifting of Origin, Measurement of Seasonal Variation, Method of Simple Average, Ratio to Trend method, Ratio to Moving average method. Link Relative method, Miscellaneous illustrations. Theoretical questions, Practical problems			15
II	ASSOCIATION OF ATTRIBUTES: (restricted to two variables): Classification, Uses of Terms and Notation, Positive and negative classes, Number of classes, Relationship, Determination of Frequencies, Consistency of Data, Comparison of Observed and Expected Frequencies, Comparison of Proportions, Yule's Coefficient of Association, Yule's Coefficient of Colligation, Pearson's coefficient of Contingency, Theoretical questions, Practical problems			15
III	THEORY OF PROBABILITY: Probability as a concept, The three approaches to defining probability addition and multiplication laws of probability, Conditional probability, Bayes' Theorem.			15
IV	PROBABILITY DISTRIBUTION: Probability distribution as a concept, Binomial, Poisson and Normal distributions, their properties.			15
V	STATISTICAL QUALITY CONTROL: Introduction – Control charts, Types of control charts, Setting up a Control procedure, X chart, R chart, Control chart for the standard deviation or - Chart, R chart Vs chart, Control chart for P (Fraction defective), Advantage and Limitations of Statistical Quality Control.			15
Text books	1. Statistical Methods - S.P.Gupta 2. Statistics - R.S.N.Pillai & V.Bagavathi,			
QP Pattern: Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [4 Theory questions and 4 Problem questions] Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]				

Program: B.Com [Corporate Secretaryship]			Semester No:	V
Course Type: Discipline Specific Course [DSC-IX]			Course Code	
Course	<u>ECONOMIC AND OTHER LEGISLATIONS</u>		Maximum Marks	100
			Credits:	6
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the legal provisions relating to corporate laws and procedures.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	INDUSTRIAL DEVELOPMENT AND REGULATION ACT, 1951 Objectives – Definitions – registration of undertakings – Central Advisory Council – Development Council – takeover of Undertakings			15
II	SECURITIES CONTRACT REGULATION ACT, 1956 – Objects – Recognition of Stock Exchanges – Listing of Securities – benefits - types - delisting. SEBI ACT, 1992 : Objectives - Constitution – Powers – Functions			15
III	THE INFORMATION TECHNOLOGY ACT, 2000 Objectives – Definitions – Authentication of electronic Records – Electronic Governance – Attribution, Receipt and Despatch of Electronic Records – Regulation of certifying Authorities – Digital signature Certification – Duties of subscribers – Penalties and Adjudication – Cyber Regulations Appellate Tribunal - offences – Powers of Government – Cyber Regulation Advisory Committee.			15
IV	INTELLECTUAL PROPERTY RIGHTS: Importance of IPR – Industrial Property and Intellectual Property – Trademarks Act – The Patents Act - Copyrights Act – An overview of other IPRs.			15
V	FOREIGN EXCHANGE MANAGEMENT ACT, 1999 Objective – Definitions, dealing in Foreign Exchange, holding of foreign exchange etc., - current account transactions, capital account transactions, export of goods and services, realization and repatriation of Foreign exchange, exemptions, authorized person, penalties and enforcement, compounding of offences, directorate of Enforcement, Appellate Tribunal etc.			15
Text books	1. Economic & Other Legislations – Dr. V. Balachandran 2. Economic Laws - Gulshan & Kapoor 3. Economic & Other Legislations - Taxmann 4. Corporate Laws - Radha & Sethurajan 5. Legal Aspects of Business - R. Saravanel & Sumathi			.
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	V
Course Type: Discipline Specific Course [DSC-X]			Course Code	
Course	<u>COST ACCOUNTING</u>		Maximum Marks	100
			Credits:	6
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the concepts and application of emerging cost accounting practices in corporate sector.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	INTRODUCTION: Cost – costing – cost accounting – cost accountancy - objectives – financial accounting vs. Cost accounting – advantages – limitations – objections - cost unit – cost centre - profit centre – cost audit – cost estimate - Unit & output costing, Cost sheet – tenders or quotations.			12
II	MATERIAL AND LABOUR COST: Material Cost – objectives – essential – advantages – purchase control - inventory control: stock level – economic order quantity – ABC analysis – BIN card – stores ledger – issue control: – pricing of material (FIFO, LIFO, Simple & weighted averages only)– material losses. Labour cost - Introduction – Direct labour – indirect labour – wage payment system – incentive plan (time rate, piece rate, Halsey and Rowan plan only) - Labour turnover - methods			18
III	OVERHEADS: Allocation – apportionment – re-apportionment (Repeated distribution & simultaneous equation methods only) – Machine hour rate – Activity Based Costing			15
IV	METHODS OF COSTING: Job costing – features – Contract costing: Profit on incomplete contract, Cost plus contract, Escalation clause – Process Costing (except - Joint Products, By-Products and Equivalent Production) operating or service costing – Transport only.			18
V	RECONCILIATION OF COST & FINANCIAL ACCOUNTS – Need for reconciliation – Memorandum reconciliation account – reconciliation statement using cost sheet and income statement - comprehensive problems			12
Text books	1. Advanced Cost Accounting - S.P.Jain & K.L.Narang 2. Cost Accounting - R.S.N. Pillai & V.Bagavathi 3. Cost Accounting - S.P.Iyengar 4. Cost Accounting - S.N.Maheswari			.
QP Pattern:				
Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [4 Theory questions and 4 Problem questions]				
Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]				

Program: B.Com [Corporate Secretaryship]			Semester No:	V
Course Type: Discipline Specific Course [DSC-XI]			Course Code	
Course	TAX LAWS – I		Maximum Marks	100
			Credits:	6
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To acquaint the students with the skills of basic concepts and assessment of various heads of income relating to taxation.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Basic Concepts: Definitions - income, agricultural income, assessee, previous year, assessment year, total income, casual income. Total income, residence of Assessee and incidence of tax-liability: income exempted from tax. Exempted incomes, residential status. Capital and revenue expenditure.			15
II	Income under the head 'Salaries' – allowances – perquisites – deductions under the head - computation of salary income.			15
III	Income under the head 'Income from house property' and – deductions allowable calculation of income under house property. Income under the head 'Profit and gains of business or profession' and its computations. Simple computation of sole traders, partnership firms and professional persons.			15
IV	Capital gain – long-term and short-term – deductions – computation of taxable capital gain. Income from other sources – taxability of other incomes.			15
V	Deductions from gross Total Income, Set-off and Carry-forward of Losses – Computation of tax liability of individuals			15
Text books	1. Income Tax Law & Practice - Reddy & Murthy 2. Income Tax Law & Practice - Gaur & Narang 3. Students Guide To Income Tax - Singhania V.K 4. Income Tax Law & Practice - Bhagavati Prasad			
QP Pattern:				
Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [4 Theory questions and 4 Problem questions]				
Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]				

Program: B.Com [Corporate Secretaryship]			Semester No:	V
Course Type: Discipline Specific Elective [DSE-5]			Course Code	
Course	<u>LABOUR LEGISLATIONS</u>		Maximum Marks	100
			Credits:	5
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the legal provisions relating to various labour enactments.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	THE FACTORIES ACT, 1948 – Objects, definitions, licensing and registration; duties and powers of inspectors and certifying surgeons; provisions relating to - health, safety and welfare facilities of workers; hazardous processes; working hours; employment of young persons and women; annual leave with wages; penalties			15
II	THE EMPLOYEE’S COMPENSATION ACT, 1923 – Objects and definitions; employer’s liability for compensation; method of calculating wages; determination and distribution of compensation amount; remedies of employer; commissioners – appointment, proceedings, procedure and powers			15
III	THE INDUSTRIAL DISPUTES ACT, 1947 – Objects and definitions; Authorities under the Act; Procedure, powers and duties of authorities; Reference of Disputes; provisions relating to strikes, lockouts lay-off, retrenchment and closure; unfair labour practice; penalties; schedules.			10
IV	THE PAYMENT OF BONUS ACT, 1965 - Objects and definitions; payment of minimum and maximum bonus; eligibility & disqualification; computation of gross profits & available surplus, deductions.			15
V	THE EMPLOYEES’ PROVIDENT FUND AND MISCELLANEOUS PROVISIONS ACT, 1952. Objects and definitions; applicability and Employees’ provident fund schemes; Authorities-Central Board, Executive Committee, State Board; Employers pension scheme; Employees deposit linked insurance schemes; determination, Employees provident funds appellate Tribunal-appeal & procedure, offences by companies & Cognizable offences; Penalties THE EMPLOYEES STATE INSURANCE ACT, 1948 Objects & Definition; Establishment, Constitution, Powers, term of office of standing committee & Medical Benefit council; Contribution; Benefits; Penalties.			20
Text books	1. Hand Book of Industrial Law - N.D. Kapoor 2. Economic, Labour & Industrial Law - S.S. Gulshan & Kapoor 3. Commercial & Industrial Law - Baswaraja & Hussain			.
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	V
Course Type: Discipline Specific Elective [DSE-6]			Course Code	
Course	RESEARCH METHODOLOGY		Maximum Marks	100
			Credit	5
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the research techniques			
Unit No	Contents			Hours of instructions
I	Research: Meaning - Purpose - Types of research -Significance of research in social and business sciences			15
II	Steps in Research: Identification, selection and formulation of research problem - Research questions - Research design - Formulation of hypothesis Review of literature.			15
III	Sampling Technique: Sampling theory - Types of sampling - Steps in sampling - Sampling and Non-sampling error – Sample size - Advantages and limitations of sampling.			15
IV	Data for Research: Primary data - Meaning - Collection methods Observation - Interview - Questionnaire - Schedule - Pretest - Pilot study Experimental and case studies - Secondary data - Meaning - Relevance, limitations and cautions. Processing Data: Checking - Editing - Coding - Transcriptions and Tabulation - Data analysis - Meaning and methods - Quantitative and Qualitative analysis.			15
V	Structuring the Report: Chapter format - Pagination - Identification Using quotations - Presenting footnotes - Abbreviations - Presentation of tables and figures - Referencing - Documentation - Use and format of appendices Indexing. Research Report: Types of reports - Contents - Styles of reporting - Steps in drafting reports - Editing the final draft - Evaluating the final draft.			15
Text Books	Research Methodology Methods & Techniques - C.R. Kothari			
QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) Section - C: 2 Q × 15 marks = 30 marks (2 out of four questions) (Question numbers 21 to 24)				

Program: B.Com [Corporate Secretaryship]			Semester No:	V
Course Type: Skill Enhancement Course – III [SEC – III]			Course Code	
Course	COMPUTER APPLICATION IN CORPORATE OFFICES		Maximum Marks	100
			Credits:	2
Hours of instructions per week	Theory	3	CIA	(Theory 10 + Practical 10) 20
	Practical	2	ESE	(Theory 40 + Practical 40) 80
			Total	100
Course Objectives	To familiarize with the application aspects of basic softwares in office administration			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Introduction to computer concepts – Components of computer –Characteristics of a computer –Classification of computer - Basic computer Architecture – Input – output devices – Software Concepts: Types of software – OS – Functions of OS –Windows operating system – Folder, File operation			15
II	Application of MS office – Application of MS Word in business Correspondence: letters, tables, mail merge, labels			15
III	Application of MS Excel: Graphs and Charts – Calculation of various Financial Functions - MS Access: Tables and Queries			15
IV	Application of MS Power Point : Introduction – Navigating in Power Point – Creation of Slides, animation and templates - Designing Presentations – Slide Show Controls			15
V	Application of Accounting Software Tally (Ver.9.ERP): Features of Tally – Creation of Company – Creation of Ledgers - Vouchers – P&L a/c – Balance Sheet – Inventory Handling – Creation of Stock Items – Invoice Creation.			15
Text books	Rajagopalan , S.P., Computer Application in Business, Vikas Publishing House, New Delhi			
Reference books	1.Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi. 2. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi. 3. Bhatnagar ,S.C. & Ramani , K.V., Computers and Information Management, Prentice Hall of India , New Delhi. 4.Martin, Principles of Data Base Management , Prentice Hall of India, New Delhi.			
Note: ESE Written examination: 40 marks & Practical exam: 40 marks ESE passing minimum is 40% i.e. 16 out of 40. CIA+ESE passing minimum is 40% i.e. 20 out of 50. Theory and Practicals are treated as separate components. No passing minimum in CIA.				
Question Paper Pattern: [Maximum 40 marks] A : 5Q X 2 marks= 10 marks (No choice) [Question Nos. 1 to 5] B : 5 Q X 3 marks= 15 marks (Out of 8 questions) [Question Nos. 6 to 13] C : 1Q X 15 marks=15 marks (Out of 2 questions) [Question Nos. 14 to 15]				

Program: B.Com [Corporate Secretaryship]			Semester No:	VI
Course Type: Discipline Specific Course [DSC-XII]			Course Code	
Course	<u>MANAGEMENT ACCOUNTING</u>		Maximum Marks	100
			Credits:	6
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	The objective of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Management Accounting - Introduction - Meaning and Definition - Objectives -Management Accounting and Financial Accounting - Management Accounting and Cost accounting - Utility of Management Accounting - Limitations of Management Accounting			10
II	Financial statements - types – limitations - kinds-tools of financial analysis - comparative, common size and trend percentages. Ratio Analysis - Nature and Interpretation - Utility and Limitations of ratios - Classification of ratios - Financial ratios - Profitability ratios - turnover ratios or activity ratios - proprietary ratios- Preparation of financial statements using Ratios - practical problems			20
III	Funds Flow Analysis – Working Capital – Sources and application of funds -Construction of Funds flow statement - Funds from Operation. Cash Flow Analysis - Distinction between funds flow and cash flow - - cash from operation.-Construction of cash flow statement (AS3)-practical problems.			15
IV	Cost volume profit analysis: The objective of CVP analysis - Methods for calculating the break-even point - Ascertaining the sales volume required to achieve a target profit - Limitations of cost-volume profit analysis – Applications of CVP analysis in managerial decision making			13
V	Budgets, Budgeting and Budgetary control: Concept of budget and budgetary control - Nature and Objectives of budgetary control - Advantages and Limitations - Classification of Budgets - Preparation of Budgets (Production, Sales, Cash and Flexible budgets only).			17
Text books	1. Management Accounting - R. S. N. Pillai 2. Principles of Management Accounting - S. N. Maheswari 3. Management Accounting - Vashist & Saxena 4. Management Accounting - T.S.Reddy & Murthy			
QP Pattern:				
Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [4 Theory questions and 4 Problem questions]				
Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]				

Program: B.Com [Corporate Secretaryship]			Semester No:	VI
Course Type: Discipline Specific Course [DSC-XIII]			Course Code	
Course	<u>CORPORATE FINANCIAL MANAGEMENT</u>		Maximum Marks	100
			Credits:	6
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To give the students a broad understanding of the scope and importance of finance function. To enable the students to understand working capital management, leverage and financial structure etc			
Syllabus for theory: 75 hours				
Unit No	Contents			Hours of instruction
I	Corporate Finance – Objectives - Scope and Importance - Finance function: Scope-Classification and Description of Finance function- goals of financial management-trade-off between profitability and risk.			8
II	Capitalization – Types of Capitalization - Capital Gearing – leverage analysis-operating, financial and composite leverages-practical problems Capital Structure – determinants-financial structure- sources of finance- Scope of long term capital and short term capital - Optimal capital structure- EBIT-EPS Analysis-practical problems			18
III	Working capital management - Importance - operating cycle concept- Factors affecting working capital Financing - working capital budget - practical problems			15
IV	Receivables management - need and importance – factors affecting receivables management – dimensions of receivables management –credit policy – credit standard – factoring services Cash management – motives behind cash management – cash management models – practical problems			12
V	Capital budgeting -need- kinds of capital expenditure proposals- payback period-net present value-profitability index-accounting rate of return-capital rationing-accounting problems (IRR excluded)			18
Text books	1. Dr. R. Srinivasan - Corporate Financial Management 2. S. N. Maheswari - Financial Management 3. Khan & Jain - Financial Management			
QP Pattern:				
Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [4 Theory questions and 4 Problem questions]				
Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]				

Program: B.Com [Corporate Secretaryship]			Semester No:	VI
Course Type: Discipline Specific Course [DSC-XIV]			Course Code	
Course	<u>TAX LAWS – II</u>		Maximum Marks	100
			Credits:	6
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To familiarize with the assessment of assesses, tax administration, tax planning areas.			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Income Tax Authorities, Assessment procedure – E-filing - forms			15
II	Indirect Taxes – canons of taxation – features – difference between direct and indirect taxes – advantages and demerits of indirect taxes Central Excise Act – definition – excise duty – types – valuation. Customs Act – objectives, scope –types of customs duty – valuation.			15
III	GST - scope, benefits - salient features - GST council - Minimal interface - Registration – supply- Input tax credit – refund - Levy and collection - e-way bill			15
IV	GST Act - CGST Act – SGST- IGST Act –UTGST - GST (Compensation to the State) Act – features and provisions, Demand and recovery – offences and penalty.			15
V	Calculation of GST – Valuation of supply - Input Tax Credit - Basic calculations [Problems only]			15
Text books	1. Income Tax Law and Practice – Gaur & Narang 2. Indirect Taxation - T.S. Reddy and Murthy 3. GST - Abishek Rustagi			
QP Pattern:	Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) [Theory questions only] Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) [One problem and seven theory questions] Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25) [One problem and four theory questions]			

Program: B.Com [Corporate Secretaryship]		Semester No:	VI	
Paper No: Discipline Specific Elective – 7 [DSE – 7]		Course Code		
Course	COMPREHENSIVE VIVA		Maximum Marks	100
			Credits:	5
Hours of instructions per week	Theory			
	Practical			
		Total	100	
Course Objectives	To expose the students to recollect the subject contents studied so far i.e. from semester one to six.			
Contents				
	<p>The main aim of exposing the students to comprehensive viva voce examination is to recollect and regain the knowledge they have obtained during the course of study i.e. from first semester to six semester.</p> <p>SCHEME OF THE COMPREHENSIVE VIVA</p> <ol style="list-style-type: none"> 1. At the end of the sixth semester, the viva voce examination will be conducted for each and every student individually 2. The viva will cover from semester one to five 3. There is no internal mark for viva voce examination 4. Total mark for viva voce examination is 100 5. The viva voce examination will be based on the students' ability in respect of presentation skill, subject knowledge, fluency etc 			

Program: B.Com [Corporate Secretaryship]		Semester No:	VI	
Paper No: Discipline Specific Elective – 8 [DSE – 8]		Course Code		
Course	Group Project		Maximum Marks	100
			Credits:	5
Hours of instructions per week	Theory			
	Practical	Full semester study and work		
		Total	100	
Course Objectives	To expose the students to research aspects and improve the analytical ability.			
Contents				
	<p>B.Com. (Corporate Secretaryship) being a specialized program contains theoretical and practical components in the curriculum. The students, after their fifth semester examination, have elective subject under CBCS. One of the electives is group project.</p> <p>The group project gives an opportunity to work with a group of co-students and investigate a topic that is relevant to the course of study. The purpose of this assignment is threefold. First, as a group project it is designed to learn research methodology and application of statistics in research. Second, writing is an important skill in any profession and this is an opportunity for the students to hone the writing skills. Finally, this assignment also provides an opportunity to develop effective communication and presentation skills.</p> <p>A project guide will be allotted to the group to guide the students and in consultation with the guide, the group will develop and hone empirical research question and topic, search the research literature, read and analyze the literature, frame objectives and in line with objectives the group of students should collect data and analyze and form conclusions.</p> <p>SCHEME OF THE TRAINING REPORT</p> <ol style="list-style-type: none"> 1. After the completion of the project work, the students should prepare project report based on the advice of the guide. One copy of the group project report should be submitted and total number of pages of the report should be between 30 to 50 pages. 2. The report should be in computer print in one and half line space, on two sides printing in A4 sheet. 3. The report should be in spiral binding form. (Other forms of binding are not accepted.) 4. The report must be certified and submitted through the guide and countersigned by the HOD on or before 31st March. <p>EVALUATION OF THE REPORT</p> <ol style="list-style-type: none"> 1. The project report will be on par with one written paper and the maximum mark is 100. 2. The internal mark for the project work & report is 25 which are awarded by the concerned guide based on the merit of the project report. 3. Group viva voce examination on the report will be conducted by a panel consisting of HOD, the concerned academic guide and one more faculty from the department. 4. Valuation of the report is to be done with the following criteria and break up of marks. 			

Program: B.Com [Corporate Secretaryship]			Semester No:	VI
Course Type: Skill Enhancement Course – IV [SEC – IV]			Course Code	
Course	INTERNET AND E-COMMERCE		Maximum Marks	100
			Credits:	2
Hours of instructions per week	Theory	3	CIA	(Theory 10 + Practical 10) 20
	Practical	2	ESE	(Theory 40 + Practical 40) 80
			Total	100
Course Objectives	To familiarize with the concepts and application of management information system in corporate sector			
Syllabus for theory : 75 hours				
Unit No	Contents			Hours of instruction
I	Internet: Uses – application –advantages –History of www-web –difference between Internet and web –ISP – Internet addressing – Internet protocol –DNA –web browser – URL- DNS Download -Upload – online –offline –Type of Internet connection – modem –E-mail function – advantages – disadvantages – Search Engine			15
II	HTML: Introduction – HTML TAGS- Structure – Basic commands –list- table – Linking document –adding Graphics to HTML – Image map – Frames			15
III	Introduction : What is E-commerce – Evolution – Nature –Scope – Issues in Implementation – Impact, challengers & limitations of E-commerce – Market forces influencing I-Way –components of I-way –Classification of E-commerce – difference – application – benefits –advantages and disadvantages – E-commerce Technologies – Framework			15
IV	Electronic payment System (EPS) –EFT-online banking –EDI: Introduction – Components –EDI legal , security and privacy issues – EDI & E-commerce - (VAN) value added networks: Application - limitation – Advantages – Future			15
V	Online Shopping: Introduction – Process – advantages – disadvantages – E-payment : Benefits – Components of online credit processing – popular E-payment methods			15
Text books	Introduction to Information Technology by Dr. P. Rizwan Ahmed (Margham Publication) E-commerce by Dr. K. Abirami Devi , Dr.M.Alagammai (Margham Publication)			
Reference books	Frontiers of E-commerce by Dr.Kalkjala E-Commerce & E-Business by Dr.C.S.Rayudu.			
Note: ESE Written examination: 40 marks & Practical exam: 40 marks ESE passing minimum is 40% i.e. 16 out of 40. CIA+ESE passing minimum is 40% i.e. 20 out of 50. Theory and Practicals are treated as separate components. No passing minimum in CIA.				
Question Paper Pattern: [Maximum 40 marks] A : 5 Q X 2 marks= 10 marks (No choice) [Question Nos. 1 to 5] B : 5 Q X 3 marks= 15 marks (Out of 8 questions) [Question Nos. 6 to 13] C : 1 Q X 15 marks=15 marks (Out of 2 questions) [Question Nos. 14 to 15]				