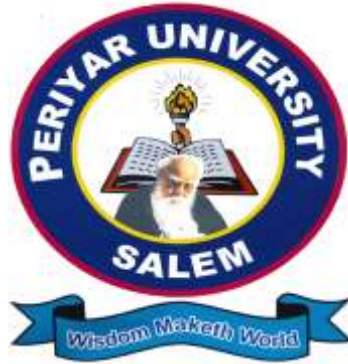


**PERIYAR UNIVERSITY  
PERIYAR PALKALAI NAGAR  
SALEM – 636 011**



**DEGREE OF BACHELOR OF  
ARTS**

**CHOICE BASED CREDIT SYSTEM**

**SYLLABUS FOR B.Com.,CORPORATE SECRATERYSHIP**

**FOR THE STUDENTS ADMITTED FROM THE  
ACADEMIC YEAR 2012 – 2013 ONWARDS**

**1. CONDITION FOR ADMISSION:**

A candidate who has passed Higher Secondary Examination of Government of Tamil Nadu or its equivalent shall be eligible for admission to this course.

**2. DURATION OF THE COURSE:**

The course for the degree of Bachelor of Commerce (Corporate Secretary ship) shall consist of three academic years divided into six semesters.

**3. COURSE OF STUDY:**

The course of study shall comprise instruction in the following subjects according to the syllabus and books prescribed from time to time.

SEMESTER	SUBJECT SEMESTER	INSTITUTIONAL HOURS PER WEEK	EXTERNAL EXAM (HOURS)	INTERNAL MARK PRACTICAL	EXTERNAL MARKS	TOTAL	CREDITS	
I	Part I Tamil	6	3	25	75	100	3	
	Part-II English	6	3	25	75	100	3	
	Part-III Core paper I Financial Accounting	5	3	25	75	100	5	
	Core Paper II Business Management	5	3	25	75	100	4	
	Allied Paper I Managerial Economics	6	3	25	75	100	5	
	Part IV Value Education a Manavaza Kalai Yoga	2	3	25	75	100	2	
	TOTAL							22





	SBEC – V Computer Application in Business (Theory)	2	3	25	75	100	2	
	ELECTIVE - II Computer Application in Business (Practical)	6	3	40	60	100	5	
	TOTAL							23
VI	Core Paper - XIV Secretarial Practice –II	5	3	25	75	100	4	
	Core Paper - XV Management Accounting	6	3	25	75	100	4	
	Core Paper - XVI Income Tax Law and Practice II	5	3	25	75	100	4	
	SBEC - VI Computer Application in office (Theory)	2	3	25	75	100	2	
	ELECTIVE - III Computer Application in office (Practical)	6	3	40	60	100	5	
	Core Paper: XVII Project Work	6	-			100	5	
	Extension Activities						1	
	TOTAL							25
						3800	140	

#### **4. Examinations:**

The Theory examination shall be three hours duration for each paper at the end of each semester. The candidate failing in any subject(s) will be permitted to appear for each failed subjects in the subsequent examination.

#### **5. MAXIMUM DURATION OF THE COMPLETION OF THE UG PROGRAMME:**

The Maximum duration for the completion of UG programme shall not exceed twelve semester.

#### **6. COMMENCEMENT OF THIS REGULATION:**

These regulations shall take effect from the academic year 2012-2013 i.e. for students who are to be admitted to the first year of the course during the academic year 2012-2013 and thereafter.

#### **7. TRANSITORY PROVISION:**

Candidates who were admitted to the UG course of study before 2012-2013 shall be permitted to appear for the examinations under those regulations for a period of three years i.e. up to and inclusive of the examination of April/may 2017 thereafter they will be permitted to appear for the examination only under the regulations then in force.

#### **8. Passing minimum:**

The candidate shall be declared to have passed the examination if the candidate secure not less than 40% marks in the internal & external University examination in each theory paper & practical paper.

**CORE PAPER I**  
**FINANCIAL ACCOUNTING**

UNIT-I

Meaning of accounts– concepts and conventions journal, Ledger and Trial balance – Final accounts and balance Sheet.

UNIT-II

Self Balancing ledger

UNIT-III

Single entry system – Salient features (Statement of Affairs method only)

UNIT-IV

Branch accounts – debtors system – stock and debtors system – Independent Branch (Foreign Branches excluded)

UNIT-V

Department accounts – basis of allocation of expenses – Treatment of expenses which cannot be allocated – department Trading and profit and Loss Account – balance sheet.

TEXT BOOOK:

1. FINANCIAL ACCOUNTING Reddy and Murthy
2. FINANCIAL ACCOUNTING R.L.Gupta and V.K.Gupta

Reference book:

1. FINANCIAL ACCOUNTING Parthasarathy & Santhanaraman
2. FINANCIAL ACCOUNTING S. parthasarathy & Dr. Jabarullah
3. FINANCIAL ACCOUNTING S.P.Jain & K.L.Nar

**CORE PAPER II**  
**BUSINESS MANAGEMENT**

UNIT-I

Management – Meaning – Evolution of Management thought – Contribution by F.W.Taylor, Hendry Fayol, - Management and Administration.

UNIT-II

Planning – Objectives – importance – types – advantages and limitation – Plan - policies – Procedures – strategies – Programmes Budgets – deduction making types of decision.

UNIT-III

Organizing – meaning – types of organization – line, line and staff, functional organization – Formal and Informal organization – Committees.

UNIT –IV

Directing – Delegation and Decentralization – Leadership and Theories of leadership – Qualities of a good leader – Co-ordination.

UNIT – V

Control and its processes – Need for control – Control Techniques – CPM – PERT.

TEXT BOOK:

- |                             |                            |
|-----------------------------|----------------------------|
| 1) Business Management      | Dinkar Pagare              |
| 2) Business Management      | C.B. Gupta                 |
| 3) Principles of Management | P.C.Tripathy and P.N.Reddy |

REFERENCE BOOK:

- |                        |                                  |
|------------------------|----------------------------------|
| 1) Business Management | L.M.Prasad                       |
| 2) Management          | Harold Koontz and Heinz Wehrich. |



**ALLIED – PAPER I**  
**MANAGERIAL ECONOMICS**

UNIT I:

Definition and Scope of Managerial Economics – determination of demand – Importance of demand elasticity – Techniques of demand forecasting

UNIT II:

Production law – Short term and Long term – Cost Output relations – Price determination and Market Structure.

UNIT III

Pricing Policy and Practices – Capital Budgeting – Techniques of Capital Budgeting.

UNIT IV:

Macro aspects of economy – Concept and Measurement of National Income – Business fluctuations – Meaning Phases and Control of business fluctuations.

UNIT V:

Economic Policy of Government of India – Industrial – Fiscal – Monetary – Trade Policies (Outlines).

TEXT BOOKS:

- |                         |                        |
|-------------------------|------------------------|
| 1) Managerial Economics | S.Sankaran             |
| 2) Managerial Economics | Varshney and Maheswari |
| 3) Managerial Economics | Dr.Mrs.R.Cauvery       |

REFERENCE BOOK:

- |                         |                 |
|-------------------------|-----------------|
| 1) Managerial Economics | Samuel C.Liebb  |
| 2) Managerial Economics | evan J.Doughlas |

**VALUE EDUCATION: YOGA**  
**MANAVZAKALAI YOGA**

UNIT-I

- 1.1 Physical Structure – Three – Five limitations
- 1.2 Simplification Physical Exercises – Hans Exercise – Leg Exercises – Breathing Exercises – Eye Exercises – Kapalapathi
- 1.3 Maharasanas 1-2 – Massages – Acu – puncture – Relaxation
- 1.4 Yogasanas – Padmasana – Vajrasanas – Chakrasanas Patchimothasanas – Vakkarasanas – Salabasanas

UNIT-II

**Art of Nurturing the Life force and Mind**

- 2.1 Maintaining the youthfulness – Posting the ageing process
- 2.2 Sex and Spirituality – Significance of sexual vital fluid - Married life Chastity
- 2.3 Ten stages of mind
- 2.4 Mental frequency – Methods for concentration

UNIT-III

**Sublimation**

Purpose and Philosophy of life

Introspection – analysis of Thought

Moralization of Desires

Neutralization of Anger

#### UNIT-IV

##### **Human Resources Management**

4.1 Eradication of Worries

4.2 Benefits of Blessings

4.3 Greatness of Friendship

4.4 Individual peace and World Peace

#### UNIT-V

##### **Law of Nature**

5.1 Unified force – cause and Effect system

5.2 Purity of Thought and Deed and Genetic center

5.3 Love and Compassion

5.4 Culture Education – Five fold Culture

**SEMESTER II**  
**CORE PAPER III**  
**FINANCIAL ACCOUNTING II**

UNIT I:

Hire purchase system – Accounting aspects – Default and repossession – Hire purchase Trading Account

UNIT II

Sale or Return – average Due Date

UNIT III:

Royalty – Meaning – Minimum rent – Short working – Accounting aspects.

UNIT IV

Partnership – Fixed and Fluctuating capital – Admission – Retirement – Death of a partner.

UNIT V: Dissolution of partnership – Insolvency of partners (Garner Vs Murray)

TEXT BOOK:

- |                         |                         |
|-------------------------|-------------------------|
| 1) Financial Accounting | Reddy and Murthy        |
| 2) Financial Accounting | R.L.Gupta and V.K.Gupta |

REFERENCE BOOK:

- |                         |                                   |
|-------------------------|-----------------------------------|
| 1) Financial accounting | Parthasarathy and Santhanaraman.  |
| 2) Financial Accounting | S.Parthasarathy and Dr.Jabarullah |
| 3) Financial Accounting | S.P.Jain and K.L.Narang           |

## **Elective Paper I**

### **OFFICE MANAGEMENT**

#### UNIT I:

Meaning of office activities – Office functions – Office Manager and his(functions) job – Office organization – Qualities of office manager – Importance of office management.

#### UNIT II

Office accommodations – Principles – Location of Office – Office layout – Open and Private Offices – Office environment – Office lighting, ventilation – Furniture – Noise and dust – Sanitary requirements.

#### UNIT III

Office Systems and procedures – Functions and responsibilities of systems and procedures department – Office Manual – Office Services – Work measurement and control

#### UNIT IV

Office Forms: Design, Management and control of office forms – Office stationery and supplies – Purchasing and managing of office supplies – Continuous stationery – Modern Communication methods & Equipments.

## UNIT V

Office mail services – Handling of inward mail – Records Management – Filing – Different methods of filing – Essential features of good filing system – Indexing – Different methods of indexing – their advantages and disadvantages.

### TEXT BOOK:

1. Office Management P.K.Ghosh
2. Office Management R.K.Chopra

### REFERENCE BOOK:

1. Office Management J.C.Denyer

**ALLIED PAPER – II**  
**MARKETING**

UNIT I

Definition – Types of markets – Marketing concept – Market Segmentation – Functions of Marketing – Role of marketing in liberalized economy – Features of world Trade Organization.

UNIT II:

Product Policy and product management – Product life cycle – Introduction of a new product – product failure.

UNIT III:

Pricing – Methods of Pricing – Pricing Strategies.

UNIT IV:

Selection of Distribution channel – wholesaler – Middlemen and user functions – elimination of middlemen in distributions.

UNIT V:

Sales promotion – methods – Advertisement – Non-Product advertisement – Personal Selling.



TEXT BOOK:

- |                                   |                                  |
|-----------------------------------|----------------------------------|
| 1) Principles of Modern Marketing | R.S.N.Pillai and<br>V.Bagavathi  |
| 2) Marketing                      | Rajan Nair and<br>Sanjith R.Nair |

REFERENCE BOOK:

- |                              |                      |
|------------------------------|----------------------|
| 1) Marketing Management      | Philip Kotler        |
| 2) Marketing Management      | Memorial and Memoria |
| 3) Fundamentals of Marketing | William Stanton      |

## **ENVIRONMENTAL STUDIES**

### UNIT-I

Environmental studies – A Multidisciplinary science

### UNIT-II

Natural Resources – Classification of Natural resources – Forest resources – Water resources – Mineral resources Food resources – Energy resources – Land resources

### UNIT-III

Ecosystem & Concepts

### UNIT-IV

Biodiversity and its conservation , Biographical classification of India , Values of Biodiversity.

### UNIT-V

Environmental pollution – Role the individuals in te prevention of pollution, Pollution episodes

### UNIT-VI

Social issues and the Environment Urbanisation, Global Warming

### UNIT-VII

Human Population and the Environment , population growth and variation among nations, Human health, human rights.

### UNIT-VIII

Field work visit to a local area to document environmental assets, local polluted site, study of common plant, ecosystem

**SEMESTER-III**  
**Core paper IV**  
**COMPANY LAW-I**

UNIT-I

Company – Definition – characteristics of a company –  
Advantages of Incorporation of a – Company Law Administration – Kinds  
of Companies.

UNIT-II

Incorporation –Memorandum of Association – Contents –  
Alteration of Memorandum of Association – Doctrine of ultra Virus –  
Articles of Association – contents – Alteration of articles of Association –  
Doctrine of Indoor Management.

UNIT-III

Prospectus – Contents of Prospectus – Statement in lieu of  
prospectus – misstatement in Prospectus and its consequences –  
Commencement of Business

UNIT-IV

Share Capital – Meaning – Kinds – alteration of capital –  
Allotment of Share – Buy back of Shares of the same company.

## UNIT-V

Members and Share holders - who can become a Member – How to become a Member – cessation of Membership – Rights and liabilities of Members.

### TEXT BOOK:

1. Elements of company law            N.D.Kapoor
2. Company Law                            Avter singh

### Reference Book:

1. Principles of Company Law        M.C.Shukla and S.S.gulshan
2. A Guide to company Law            A.Ramiah
3. Lectures on company Law          S.M.Shah

**CORE PAPER V**  
**CORPORATE ACCOUNTING-I**

UNIT-I

Company Accounts – Share – Definition – Types of share – Issue of Shares – Calls – calls in –advance and calls in arrears – Forfeiture and reissue of shares – Over Subscription and Pro-rata allotment.

UNIT-II

Redemption of Preference Shares – Proceeds of fresh issue – The purpose of fully paid up shares

UNIT-III

Profit prior to incorporation.

UNIT-IV

Final Accounts of Company

UNIT-V

Valuation of Shares and Good will.

TEXT BOOK:

- |                         |                           |
|-------------------------|---------------------------|
| 1. Advanced Accounts    | M.C.shukla and Grewal     |
| 2. Advanced Accountancy | R.L.Gupta and M.Rathasamy |
| 3. Advanced Accountancy | S.P.jain and K.l.Narang   |

Reference book:

- |                            |                           |
|----------------------------|---------------------------|
| 1. Advanced accountancy    | Chakravorty               |
| 2. Practise in Accountancy | Basu and das Volume I &II |

## **CORE PAPER VI**

### **COMMERCIAL LAW**

#### UNIT-I

General Principles of Law of contract – Indian Contract Act 1872 – Essential elements of a valid contract classification according to validity, formation and performance – offer and Acceptance – Legal rules – consideration – Capacity to Contract – Minors – other persons.

#### UNIT-II

Free Consent – coercion – Undue influence – mistake – Misrepresentative – Fraud.

#### UNIT-III

Contingent Contract – Discharge of contract – various modes – Remedies for breach of Contract – Quasi Contract.

#### UNIT-IV

Contract of indemnity – Rights and duties of indemnifier – contract of guarantee – Rights and Duties of surety – discharge of surety Bailment – Rights and Duties of bailer and Bailee – finder of goods – pledge – Rights and duties of Pawnor and Pawnee.

#### UNIT-V

Contract of agency – Classification of agents – Rights and duties of principles and agent.

#### TEXTBOOK:

- |                               |             |
|-------------------------------|-------------|
| 1. Elements of Mercantile Law | N.D.Kapoor  |
| 2. Mercantile Law             | M.C.Shukla  |
| 3. Mercantile Law             | P.C.Tulsian |

#### Reference Book:

- |                 |                          |
|-----------------|--------------------------|
| 1. Business Law | B.K.Goyal and S.P.Iyener |
|-----------------|--------------------------|

**ALLIED PAPER III**  
**BUSINESS STATISTICAL METHODS**

UNIT-I

Introduction, Collection and Tabulation of statistical data; frequency distribution; simple and cumulative measure of central tendency, mean, median, mode, Harmonic mean and geometric mean, combined mean.

UNIT-II

Measures of Dispersion – Range – Quartile deviation, Mean Deviation Mean Deviation, Standard Deviation and their Co-efficient, measures of skewness , Karl pearsons and bowley's coefficient of skewness.

UNIT-III

Correlation – Types of correlation – Measures of correlation – Karl-pearson's coefficient of correlation spearman's rank correlation coefficient.

Simple regression analysis; Regression equation fitting of regression lines – Relationship between Regression co-efficient and correlation co-efficient.

UNIT-IV

Index Number, Definition of Index Numbers, Uses, Problems in the construction of index Numbers – simple and weighted Index Numbers – Chain and Fixed Base Index – Cost of Living Index numbers

## UNIT-V

Analysis of Time series; Definition, Components of Time series, Uses, measures of Secular trend; Measures of seasonal variation; Method of Simple average only.

Note: Problem 80% and Theory 20%

### TEXT BOOK:

- |                       |                            |
|-----------------------|----------------------------|
| 1. Statistics         | R.S.N.Pillai and Bagavathi |
| 2. Statistics         | D.C.Sancheti and v.K.Kpoor |
| 3.Statistical Methods | S.P.Gupta                  |

### Reference Book:

- |                           |                  |
|---------------------------|------------------|
| 1. Business Statistics    | P.A. Navanithan  |
| 2. Elements of Statistics | Donald R.Byrkit. |



**SBEC- I**  
**INFORMATION TECHNOLOGY IN BUSINESS**  
**(Theory)**

UNIT-I

Introductory Concepts : Introduction of computer – Computer application – Classification of computer – Basic principles of operation of digital computer – Computer Number system.

UNIT-II

Data processing : Data processing concepts – Objectives of Data Processing – Data Processing Operations – Data Bank – Data base – methods of processing.

UNIT-III

E-Commerce and Internet : E-commerce – Reasons for the growth of e-commerce – features of E-Commerce – Importance of E-commerce – objectives of E-Commerce – Types of E-Commerce.

Internet : Evaluation of Internet – Growing of the internet - transmission of information and resources – web page – E Mail.

## UNIT-IV

Introduction to Microsoft office – MS word – creating and Editing Documents, Means commands – Mail Merge.

## UNIT-V

MS-Excel and Power point : Spread sheet Overview – creating worksheet – Excel formulas and function – Creating a chart – Power Point : Text and formate – animation – Art and Sound – Marketing the Presentation Template.

### TEXT BOOKS

1. Computer application in business : R. Parameswarwn, S.Chand & Company ltd., Fifth Edition 2006.
2. Sanjay Saxena : “Ms OFFICE 2000 for every one” Rikas Publishing house Pvt Ltd.,

## **SBEC II**

### **INFORMATION TECHNOLOGY IN BUSINESS**

#### **PRACTICAL** (100 marks)

#### **(Computer based Practical)**

1. (a) Starting MS-word, creating saving, printing (with options) closing and exiting.(b) Study of word Menu/Tool Bars
2. Drawing a flow chart using drawing tool bar, inserting picture and setting.
3. Mark sheet preparation using table in MS\_ward.
4. Mail Merging in MS-Word.
5. Slide show presentation for a seminar in frames using MS Power Point.
6. Slide show presentation for an invitation in MS Power Point.
7. Creating an organization chart in Power point.
8. Drawing a graph (Bar, Pie, Line)using own data in MS-exel.
9. Create a Worksheet, moving/copying/inserting/dating rows and columns.
10. Math functions in MS-Excel
  - i) SUM , COUNT, AVERAGE
  - ii) MAX, MIN
  - iii) MOD, ROUND, SQRT

**NMEC -I**  
**FINANCIAL SERVICES**

**Unit-I**

Indian financial services – Introduction – Concept- Objectives- Functions.

Unit II

Merchant Banking – Definitions- Functions.

Unit III

Factoring – Types of Factoring.

Unit IV

Mutual Funds – Operations.

Unit V

Credit Rating- Credit Rating Agencies.

**Reference Books:**

1.Financial services: Dr.S.Gurusamy. Vijay, Nicole Imprints Prints Limited, Chennai.

2.Financial Marketing Services: E.Gordern and Natarajan, Himalaya Publishing House, Mumbai.

**SEMESTER-IV**  
**CORE PAPER VII**  
**COMPANY LAW – II**

UNIT I

Directors – Definition – Appointment of Directors – Position of Directors – Number of Directorships – Share Qualification – Disqualifications – Powers, Duties and Liabilities of Directors.

UNIT II

Company Meetings – Meetings of Shareholders – Meetings of Board of Directors – Resolutions – Ordinary, Special and Resolutions requiring Special Notice – Quorum – Proxies – Voting and poll – Minutes.

UNIT III

Books of Accounts – Statutory Books – Auditors – Qualification and Disqualifications – Appointment – Removal – Rights and Powers of Auditors

UNIT IV

Investigation – Meaning and Types – Principles of Minority Rule – Prevention of Oppression and Mismanagement

UNIT V

Winding up – Meaning – Modes of Winding Up – grounds for Compulsory winding up – Voluntary winding up – Types – Consequences of winding up – Liquidator – Liquidator's Powers, Duties and Liabilities.

TEXT BOOK:

- |                            |             |
|----------------------------|-------------|
| 1) Elements of Company Law | N.D.Kapoor  |
| 2) Company Law             | Avtar Singh |

REFERENCE BOOK:

- |                              |                               |
|------------------------------|-------------------------------|
| 1) Principles of company Law | M.C.Shukla and<br>S.S.Gulshan |
| 2) A Guide to Company Law    | A.Ramiah                      |
| 3) Lectures on company Law   | S.M.Shah                      |

**CORE PAPER – VIII**  
**CORPORATE ACCOUNTING – II**

UNIT – I

Amalgamation – Absorption and Reconstruction of  
Companies

UNIT – II

Alteration of share Capital.

UNIT – III

Liquidator's Final Statement of Account.

UNIT – IV:

Accounts of Banking Company.

UNIT – V

Accounts of Holding Company – Consolidated Balance Sheet.

TEXT BOOK:

1) Advanced Account	M.C.Shukla and T.S.Grewal
2) Advanced Accountancy	R.L.Gupta and M.Radhasamy
3) Advance Accountancy	S.P.Jain and K.L.Narang

REFERENCE BOOK:

1) Advanced Accountancy	Chakravorty
2) Practice in Accountancy	Basu and Das Volume I and II

**CORE PAPER IX**  
**INDUSTRIAL LAW**

UNIT-I

Factories act 1948 – Provision for health, safety and welfare – Working hours – Holidays – employment of young persons and Women – annual leave with wages.

UNIT-II

The Industrial Dispute Act 1947 – authorities under the act – conciliation Machinery and adjudication machinery – award – Strike and lock out – Prohibition of strike and lock out in public utility services.

UNIT-III

Workmen's compensation Act 1923 – Rules regarding compensation – Defences available to employers.

UNIT-IV

The trade Unions Act 1926 – Registration of trade union – Rights and Privileges of a registered trade union.

UNIT-V

The Payment of Wages Act 1936 – Rules for payment of wages – Duration from Wages – Maintenance of registers and records.

TEXT BOOK:

1. Elements of Industrial Law N.D.kapoor

Reference Book:

1. Industrial Law P.L.Malick
2. Labour law P.Arora.



**ALLIED PAPER IV**  
**BUSINESS STATIATICAL DECISION**  
**TECHNIQUES**

UNIT-I

Matrix : Definition operation on matrix Determinate of matrix – Inverse of a matrix (adjoint method only), application.

Solving Linear equation – Matrix inverse method crammers method.

UNIT-II

Sequence and series – arithmetic Progression and Geometric progression( Simple Problems only).

Interpolation, Binomial Expansion method, Newton's forward and backward method, Lagrange's method.

UNIT-III

Probability ; Definition – Addition and Multiplication theorems – Conditional probability (simple problem only).

UNIT-IV

Linear programming – formation of linear programming Problems, solution to LPP – Graphical – Simple method – Big-Method.

UNIT-V

Transportation Problems – North – West Corner Rule – Matrix minima (or) Least cost method –Vogel's approximation method – MODI method.

Assignment problem – Balanced Hungarian assignment method.

Note: Problem 80% and Theory 20%

TEXT BOOK:

1. Statistics R.S.N.Pillai and V.Bagavathi
2. Business Statistics P.Navanithan

Reference Book

1. Business Statistics Dr.S.P.Gupta
2. Operation Research Dr.P.A.Gupta Dr.Monmohan
3. Business Mathematics .Mr . Vittal.

**SBEC III**  
**COMPUTER ORIENTED ACCOUNTS USING**  
**TALLY**  
**(Theory)**

UNIT-I

Features of Tally screen, Accounts info Menu – Inventory Menu – Display Menu – Accounting concepts – Company Creation – Auto Selection of company.

UNIT-II

Accounts configuration : Top Middle – Part, Bottom – Part of Features screen, General Configuration – Accounts / Inventory info Configuration – Printing Configuration –voucher entry configuration.

UNIT-III

MIS Reports – display :Ratio analysis – Cash & funds Flow – Purchase bills Pending – Sales bills Pending – Exception Reports.

UNIT-IV

Maintenance : Bank Reconciliation – Entering Bank Data Balance as per bank – Voucher Wise Reconciliation – Reports Format – bank Reconciliation Statement. House Keeping: Backup – Restore – Ledger.

## UNIT-V

Security : Password – Security Control – Types of Security –  
Creation New Security Level – User & Passwords - Tally Audit –  
Voouchers – ledger.

### Reference:

1. Implementing Tally .3, A.K. Nandhini, K.K. Nandhini ,  
BPB Publication, first Edition 2001.
2. Implementing Tally 5.4, K.K. Nandhini, BPB  
publication, First edition 2000.

**SBEC IV**  
**COMPUTER ORIENTED ACCOUNTS USING TALLY**  
**PRACTICAL**

**100 marks**

**(Computer Based Practical)**

1. Create a company details and financial year using Tally.
2. Create a ledger and inventory information.
3. Prepare a day book.
4. Prepare a list of accounts.
5. Create a report for sales register and purchase register.
6. Prepare a stock report of the organization.
7. Balance sheet preparation of an organization.
8. Budget preparation of an organization.

**NMEC – II**  
**HUMAN RESOURCE MANAGEMENT**

**UNIT –I**

Introduction – Meaning,-Definition of HRM and HRD.

Unit –II

Scope and Importance of HRM.

Unit- III

Recruitment- Sources.

Unit IV

Selection Process- Types of Interviews

Unit V

Employees Training.

**Reference Books.**

1. Personal Management: C.B. Mamoria & S.V.Gankar  
Himalaya Publishing House, Mumbai.
2. Human Resource Management: Sasi K.Gupta, Rosy- Joshy,  
Kalyani Publications
3. Human Resource Management and Human Relation: P.C. Micheal  
Himalaya publication.

**SEMESTER V**  
**CORE PAPER X**  
**SECRETARIAL PRACTICE I**

UNIT-I

Secretary – Definition, Qualification, appointment, legal position, Types of company secretaries, rights, liabilities and Powers – Company Secretaries(Regulation) Act 1980 – Practicing Company Secretary.

UNIT-II

Promotion and Incorporation: Pro-term secretary; Documents for registration certificate of Incorporation; Duties of computer Secretary in promotion stage.

Capital issue : Prospectus – Preparation – Duties of Company secretary regarding prospectus.

UNIT-III

Commencement of Business ;Shares issue procedure – duties of company Secretary regarding issue of shares , Shares allotment – Legal Procedure, Secretarial duties

UNIT-IV

Share certificate, Share warrant, SEBI's guidelines for issue of shares, Transfer and transmission of shares

## UNIT-V

Stock Exchange: Stock Exchange – Securities and exchange Board of India Act. Functions of Stock Exchange – Listing of Securities – Listing of agreement, listing procedure; Under – Writing procedure- Dematerialization.

### TEXT BOOK:

9. Company Secretarial practice P.K.Ghosh  
Dr.V.Balachandran
10. Company Law And Secretarial Practice  
N.D.Kapoor

### Reference Book:

1. Secretarial Practice M.C.Kuchhal



**CORE PAPER XI**  
**COST ACCOUNTING**

UNIT-I

Cost Accounting – Definition, Meaning and Objectives –  
Advantages, Distinction between cost and Financial Accounting.  
Elements of cost and preparation of cost sheet.

UNIT-II

Materials: Inventory Control – Economic Ordering Quantity –  
Maximum Minimum and Recording levels.  
Methods of pricing material issues (FIFO, LIFO, Average cost)

UNIT-III

Labour : Importance of labour cost – Various methods of Wages  
Payment – Incentives schemas.

UNIT-IV

Overhead : Allocation and Apportionment – Redistribution  
summery (secondary) Machine Hour rate.

## UNIT-V

Method of costing – Process costing, (Excluding inter process profit and equivalent process) operating Costing.

### TEXT BOOK:

1. Cost Accounting R.S.N.Pillai and V.Bagavathi
2. Cost Accounting Maheswari S.N
3. Cost Accounting Iyengar S.P

### Reference Book:

1. Cost Accounting Nigam and Sharma

**CORE PAPER XII**  
**FINANCIAL MANAGEMENT**

UNIT-I

Meaning of Business finance – Objective of financial Management  
– Scope and importance – financial planning – meaning and principles.

UNIT-II

Working Capital management – Need – types – Factors determining  
working capital – estimation of working capital requirements

UNIT-III

Management of cash, inventory accounts receivable and payable.

UNIT-IV

Leverages – meaning – types – operating, financial and combined  
leverages – significant of leverages.

UNIT-V

Dividend – factors affecting divided policy – Bonus shares –  
SEBI'S guidelines for issue of Bonus shares Theory only.

TEXT BOOK:

1. Principles of Financial Management S.N.Maheswari
2. Dr. V.R. Palnivalu. Financial Management, S.Chand&Sons Ltd, New  
Delhi

Reference Book:

1. Financial Management S.C.Kuchhal

**Core paper XIII**  
**INCOME TAX LAW AND PRACTICE I**

UNIT-I

Definition – Concept of Income – residential status

UNIT-II

Distinction between capital and Revenue receipts/payments –  
Scope of total Income – Incomes exempted from Tax U/S.10.

UNIT-III

Salaries – Salary perquisite's, Provident Funds, allowances –  
Profits in lieu of salary – Fringe benefits – Deduction from Gross  
Salary – computation of salary income.

UNIT-IV

House Property – Basis of charge – Annual value Computation  
of Annual value – Deductions.

UNIT-V

Capital Gains – meaning – types of assets and gain exemption  
U/S.54 – Computation of capital gains.

TEXT BOOK:

1. Income Tax Law and Practice Dinkar Pagare
2. Income Tax Law and Practice Taxman Publication

Reference book:

1. Direct Taxes B.P.Lal

**ELECTIVE -II**  
**COMPUTER APPLICATION IN BUSINESS**  
**(Theory)**

UNIT-I

Introductory concepts – Introduction to computer applications – classification. Basic Principles of Digital computer – Computer number system.

UNIT-II

Data processing – Data processing concept – operation – Data bank – Data base – Network types – Internet – E. Mail.

UNIT-III

Data structure – File organization and maintenance Data Storage.

UNIT-IV

Problem solving and programming – concepts programming tool – programming flow chart programming code – decision table – decision tree data dictionary – pseudocode.

UNIT-V

General concept of basic language – simple programming and programming techniques.

TEXTBOOK:

1. Computer Application in Business R.Parameswaran

Reference book:

1. Programming in Basic Dr. C.Balagurusamy

**SBEC -V**  
**COMPUTER APLICATION IN BUSINESS**

**Practical List (Practical)**

**100 marks**

1. Fahrenheit to centigrade
2. Centigrade to Fahrenheit
3. Simple Interest
4. Compound Interest
5. Factorial Series
6. Fibonacci Series
7. Maximum of Three Numbers
8. Quadratic Equation
9. Sum of Even numbers
10. Sum of odd numbers
11. Find odd or Even Numbers
12. Mean Value
13. Ascending order
14. Descending order
15. Matrix Addition
16. Matrix Subtraction
17. Palindrome

**SEMESTER-VI**  
**CORE PAPER – XIV**  
**SECRETARIAL PRACTICE – II**

UNIT-I

Members : Number of members – Rights and liabilities of members – stock holders – Closure of Register of members – Secretarial duties relating to maintenance of Register of Members.

UNIT-II

Meeting of directors – requisites of board meeting, quorum, voting, passing of resolutions; Resolution by circulation; duties of the company secretary related to board Meetings.

UNIT-III

Statutory Meeting – statutory Reports - contents and specimen – Secretarial duties – AGM – Specimen copy of Director's report and chairman's speech – Secretarial duties. Extra-ordinary General meeting.

UNIT-IV

Conduct of the Meeting: Business to be transacted at different kinds of meetings; motion – resolution – amendments – methods, voting procedure, polling; Proxy – kinds of proxies – legal provision; methods of minutes writing; Secretarial duties in connection with the conduct of the meeting.

## UNIT-V

Winding up : Winding up and dissolution; Methods of winding up – Circumstances for winding up; winding up procedures; Secretarial duties for each method of winding up.

Liquidators, rights and powers – Appointment of committee of inspection. Position of Company Secretary in liquidation.

### TEXT BOOK;G

1. Company Secretarial Practice P.K.Ghosh Dr.V.Balachandran
2. Company Law and Secretarial Practice N.D.Kapoor

### Reference book:

1. Secretarial practice M.C.Kuchhal.



**CORE PAPER XV**  
**MANAGEMENT ACCOUNTING**

UNIT-I

Management Accounting – definition – Scope and objectives –  
Advantages – distinction between Financial and Management  
Accounting.

UNIT-II

Ratio analysis – Ratio for liquidity, profitability and Solvency –  
Leverage – utility and limitation of ratio analysis.

UNIT-III

Fund flow analysis – cash flow analysis.

UNIT-IV

Marginal costing – Break even analysis

UNIT-V

Budgets and Budgetary control – objectives – advantages –  
Limitations – Different types of budgets.

TEXTBOOK:

1. Management Accounting      Maheswar S.N.
2. Management Accounting      R.S.N.Pillai and V.Bagavathi
3. Dr. V.R.Palanivelu, Accounting for management, University Press, New Delhi.

Reference book

1. Management Accounting      Reddy and Hariprasad Reddy.

**Core Paper XVI**  
**INCOME TAX LAW AND PRACTICE II**

UNIT-I

Profits and Gains of business or profession – meaning – income chargeable to Tax – allowable deductions – computation.

UNIT-II

Income from other sources – Grossing up – deductions – computation.

UNIT-III

Set off and Carry forward of losses(Theory only) – clubbing of Income – cash credits, unexplained Investments, unexplained money, - unexplained expenditure – Payment of Hindi money.

UNIT-IV

Deduction – deduction in respect of certain receipts and payments – computation of total income.

UNIT-V

Calculation of Tax liability for Individual – Income Tax authorities – their appointment and powers – Types of assessment.

TEXT BOOK:

1. Income tax Law and Practice Dinkar Pagare
2. Income Tax Law and Practice Taxman Publications

Reference book:

1. Direct Taxes B.P.Lal
2. Income Tax Law and Practice V.P.Garg and Narang

**ELECTIVE III**  
**COMPUTER APPLICATION IN OFFICE**  
**( THEORY )**

UNIT-I

Operating System – Function of OS – Types of OS – Internal commands – External DOS commands.

UNIT-II

Introduction to 'C' programming language – Importance of C  
Structure of C program – Variables – identifier – constants – Data types – Keywords Values to Variables – Defining symbolic constants.

UNIT-III

Expression – basic I/P, O/P statement – simple programs – operators – types of operators – Managing I/P&O/P operators – Decision Making with IF statement –IF ELSE statement – Switch statement.

UNIT-IV

WHILE statement – Do statement – FOR statement – Arrays – Multidimensional Arrays – Structure Union – Handling character strings.

UNIT-V

Functions Need for user – Defined functions – Calling a function – call by value – call by reference Recursion.

**TEXTBOOK:**

1. Programming in C – Dr.C.Balagurusamy

**Reference book:**

1. Let us 'C' – Yaswnt Kenthar.

**SBEC VI**  
**COMPUTER APPLICATION IN OFFICE**  
**(Practical) 100 marks**

1. Write a C Program by Arithmetic Operators
2. Write a C Program to find the largest no of two no's three no's using relational operators.
3. Write a C Program to find the factorial value of N number (using for 100 P)
4. Write a Program to find the sum of 'N' numbers
5. To find the Sum of the series 1+2
6. To generate a Fibonacci series up to 'N' term using for loop, While .... Loop, do....While loop.
7. To Find the Sum of 'N' number using one dimensional array.
8. To find the Addition, Subtraction of two matrices.(using Two-dimensional Arrys)
9. Write a C programs to express function concept.
10. Write a C program to find the factorial value of 'N' numbers using Recuring.

**Core Paper XVII**  
**PROJECT WORK**

Each Student has to be assigned a Project work in the beginning of the VI semester. The report of the project work shall be submitted at the end of the 6<sup>th</sup> Semester 30 days prior to the commencement of the University examinations.

The Report shall be prepared by the students under the supervision of a faculty member of the department. Each report shall be neatly typed, in not less than 60 Pages. Each student shall submit 2 copies of the report, of which, one shall be forwarded to the department.

Internal examiner and External examiner shall conduct Project evaluation and viva-voce examinations.

Evaluation of Project Report	75 Marks
Viva – Voce Examination	25 Marks
Total	100 Marks

**QUESTION PAPER MODEL**

**B.COM(CS)**

Time: 3 Hours

Marks : 75

**SEC-A**

**10X2=20**

Answer All questions

All questions carry equal marks

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10

**SEC-B**

**5X5=25**

Answer All questions

All question carry equal marks

11. a or  
b
12. a or  
b
13. a or  
b

14. a or  
b

15. a or  
b

**SEC- C**

Answer any three questions                      3X10=30

All question carry equal marks

16.

17.

18.

19.

20.