SYLLABUS FOR
M.COM. (CORPORATE SECRETARYSHIP)
(SEMESTER PATTERN)
(For Candidates admitted in the Colleges affiliated to Periyar University from 2017-2018 onwards)
1. **OBJECTIVES OF THE COURSE:**
   - To make the students to be trained for the completion of the ACS course offered by ICSI.
   - To enrich students to adapt to an ever changing and dynamic business environment.
   - To create highly innovative competent professionals in the field of commerce.
   - To impart industry needed skill, problem solving and decision making competencies.

2. **CARRER ADVANCEMENT**
   Company secretary, secretarial office, secretary analyst, secretarial auditor, cost auditor and business management.

3. **CONDITION FOR ADMISSION**
   A Candidate who has Passed B.A.,(Corporate Secretary Ship), B.C.S., B.Com (Corporate Secretaryship), B.Com. B.Com. (CA), B.B.A., B.B.A.(CA),B.B.M. B.A. Cooperation or any Degree With This University Or Any Of The Above Degree of any Other University Accepted by the Syndicate as Equivalent Thereto, Subject to Such Condition as May be Prescribed Therefore Shall be Permitted to Appear and Quality for the Master of Commerce (Corporate Secretaryship) Degree Examination of this University After a Course of Study of two Academic Years.

4. **DURATION OF THE COURSE:**
   The course for the degree of master of commerce (Corporate secretaryship) shall consist of two academic years divided into four semesters.

5. **SUBJECTS OF STUDY:**
   The total number subject will be 21 including one project work for 200 marks.
   The project report must be submitted through the supervisor and the head of the department on or before 31 march of the second year.
6. THE CBCS SYSTEM

The PG programme shall be conducted on choice based credit system (CBCS). It is an instructional package development to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected in the light of liberalization and globalization in higher education. The term 'credit' refers to the weightage given to a course usually in relation to an instructional hours assigned to it however, in no instance the credits of a course can be greater than the hours allotted to it each course is designed very variously under /tutorial/laboratory or field work/seminar /practical training / assignment /report writing etc., to meet effective teaching and learning needs.

EVALUATION

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a Continuous Internal Assessment (CIA) by the courses teacher concerned as well as by an end semester examination and will be consolidate at the end of the course. The components for continuous internal assessment are:

**PG**

<table>
<thead>
<tr>
<th>Component</th>
<th>Marks</th>
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<tr>
<td>Test</td>
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**PASSING MINIMUM:**

1. Theory Internal 25 Marks, External 75 Marks
2. Separate passing minimum is prescribed for internal and external

The passing minimum for CIA shall be 50% out of 25 marks (i.e. 12 marks).

The passing minimum for university examination shall be 50% out of 75 marks (i.e. 38 marks).
QUESTION PAPER PATTERN

Time: 3 Hours Max. Marks: 75

PART-A (5×5=25 Marks)
(Answer all questions)
All question carry equal marks.
One question from each unit with internal choice

PART-B (5×10=50 Marks)
Either (or) pattern
(Answer all questions)
All question carry equal marks.
M. Com (CORPORATE SECRETARYSHIP)

Candidates Admitted From 2017-2018 Onwards.

SEMESTER-I

Core I General and Commercial Law
Core II Company Law and Secretarial Practice -I
Core III Financial Market and Services
Core IV Advanced Corporate Accounting
Elective I Economic Legislations

SEMESTER-II

Core V Income Tax
Core VI Company Law and Secretarial Practice -II
Core VII Corporate Social Responsibility
Core VIII Labour and Industrial Laws
Elective II Applied Costing
Other P.G Degree Candidates:
E.D.C I: Entrepreneurship Development (or)
E.D.C II: Marketing

SEMESTER-III

Core IX Indirect Taxes
Core X Corporate Laws
Core XI Research Methodology
Core XII Management Accounting
Elective III Computer Application in Business
(Theory & Practical)

SEMESTER-IV

Core XIII Secretarial and Management Audit
Core XIIIIV Corporate Financial Management
Elective: IV Securities Market Analysis
Project: Project Work

EXAMINATIONS

The examination shall be three hours' duration for each paper at the end of each semester. The candidate failing in any subject / subject will be permitted to appear for each failed subject / subject in the subsequent examination.

At the end of the fourth semester viva-voce will be conducted on the basis of the project report submitted by the candidate. The viva-voce will be conducted by one internal and one external examiner jointly.
## COURSE OF STUDY AND SCHEME OF EXAMINATION

<table>
<thead>
<tr>
<th>S.No.</th>
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**IV SEMESTER**

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**II SEMESTER**

Other P.G Degree Candidates

| E.D.C I: Entrepreneurship Development | 4 | 4 | 25 | 75 | 100 |
| E.D.C II: Marketing                  | 4 | 4 | 25 | 75 | 100 |

**PASSING MINIMUM:**

The candidate shall be declared to have passed the examination if the candidates secure not less than 50 % marks in the internal examination & external university examinations.

For the practical paper, a minimum 50% mark in the university examination and the record notebook taken together is required.

For the Project Work and Viva-Voce a Candidate Should Secure 50% of Marks for Pass.
M.Com (CORPORATE SECRETARYSHIP)  
SEMESTER-I  
CORE PAPER I  
GENERAL AND COMMERCIAL LAW

UNIT I  
Constitution of India; nature of India constitution fundamentals rights and duties – directive principles of state policy – legislative powers – freedom of trade and commerce – constitutional provision to state monopoly – writs.

UNIT-II  
Civil procedure code 1908 elementary knowledge of structure of civil courts, their jurisdiction, basic understanding of certain terms – order, judgment and decree, stay of suits res judicata – suits by companies, minors – basic understanding of summary proceeding – appeals – reference – review and revision.

UNIT-III  

UNIT-IV  
Registration act 1908: Registrable documents – compulsory and optional time and place of registration – consequences of non-registration – miscellaneous provision  

UNIT-V  
Sale of Goods Act.1930  
Right to Information Act 2005

BOOKS RECOMMENDED  
1. N.D. Kapoor – Commercial law sultan chand&sons  
2. Rajini Abbi & N.Dkapoor – General law sultan chand& sons  
3. Singiri D.K. - V.N.shukla's the constitution of india  
4. Prakash kumar & rights to know K.B. Rai

REFERENCE BOOKS  
1. All India Reporters, Published by All India Reporter Ltd.  
2. Relevant Bare acts.  
3. ICSI study material on General and Commercial Laws.
UNIT-I


UNIT-II


UNIT-III


UNIT-IV


UNIT-V


BOOKS RECOMMENDED:
1. N.D.Kapoor-Elements of Company Law Sultan Chand&Sons
2. Indian Company Law – Autar Singh

REFERENCE BOOK:
2. Lectures on Company Law – S.M.Shah
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER-I

CORE PAPER III

FINANCIAL MARKET AND SERVICES

UNIT I

UNIT II
Commercial Banking and their Fund Based and Non- Fund Financial Services- Leasing Hire Purchase Financing: Salient Features, Guidelines, Functions- Mutual Funds: Type of Mutual Funds and their rules and regulations.

UNIT III
Factoring – Forfeiting- Securitization- Venture Capital Consumer Finance and Credit Cards- Salient Features, RBI Guidelines, Functions.

UNIT IV

UNIT V
Foreign Exchange Broking - Financial Consultancy- Corporate Advisory Services- Credit Rating Services- Salient Features- Functions.

BOOKS RECOMMENDED:
1. Avadani – Investment Management Himalayan Publishing House Mumbai- 4
2. H.R- Machiraju Indian Financial System Himalayan Publishing Ghouse Mumbai – 4
3. Dr. S. Gurusamy- Financial Markets And Institutions Vijay Nicolas Imprints Pvt. Ltd., Chennai- 28

REFERENCE BOOKS:
1. I.M Pandey Financial Management Vikas Publishing House (P) Ltd
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER-I

CORE PAPER IV

ADVANCED CORPORATE ACCOUNTING

UNIT I

Issue of Shares Forfeiture and Reissue – Issue Debentures, Profit to Incorporation.

UNIT II

Accounting Treatment for Amalgamation – Absorption and Reconstruction of Companies – Alteration of Share Capital.

UNIT III

Liquidation of Companies – Accounting Treatment.

UNIT IV

Accounts of Holding Company.

UNIT V

Accounts of Banking Companies.

Note: The Proportion between Problem Oriented and Theory Oriented Question in the University Examination Shall Be 80% and 20% Respectively

BOOKS RECOMMENDED:

2. R.L.Gupta and Radhaswamy – Corporate Accounting S.Chand &Co.Ltd.
3. S.N.Maheswari – Corporate Accounting Sulthan &Sons.
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER-I

ELECTIVE I

ECONOMIC LEGISLATIONS

UNIT I

Consumer Protection Act 1986

UNIT II

Trade Marks Act 1999

UNIT III

Patents Act 1970

UNIT IV

Copy Rights Act 1957

UNIT V

Indian Stamp Act, 1899

BOOKS RECOMMENDED:

1. Guishan and Kapoor - Economic and Other Legislation.
2. Taxman Publications - Corporate Laws
3. ICSI Study Material - Economic Laws
4. Deleg Goswami - Hand Book on Pollution Control.
UNIT I
Income tax act 1961: definition – basis of charge a) scope of total income b) residential status of assessee.

UNIT II
Computation of income under various heads – salaries – house property.

UNIT III
Profits and gain of business or profession – capital gains – other sources – income of other persons included in assessee total income – set off and carry forward of loss aggregation of income.

UNIT IV
Arrival of total income – deduction under chapter VI – A – computation of total income and assessment of individuals and companies.

UNIT V
Income tax authorities: their appointments and control – jurisdiction and powers of varies income tax authorities – collection and recovery of tax deduction at source – advance payment of tax.

BOOKS RECOMMENDED:
2. Dinagar Pagare - Income Tax,
4. ICSI Study Materials n Tax Law
5. Bare Acts.
M.Com (CORPORATE SECRETARYSHIP)
SEMESTER II
CORE PAPER VI
COMPANY LAW AND SECRETARIAL PRACTICE - II

UNIT I

UNIT II
Company meeting: General meeting of shareholders – annual General meeting – extra ordinary general meeting and class meeting – Board meeting – e-meeting - requisites of a value meeting – notice – agenda – quorum – chairman – minutes proxies – voting – poll – resolutions

UNIT III

UNIT IV

UNIT V
Winding up – meaning – mode of winding up – consequences of winding up order – powers of liquidator – statement of affairs.

BOOKS RECOMMENDED:
1. N.D.Kapoor - Elements Of Company Law Sultan Chand & Sons
2. Indian Company Law - Autar Singh Vikas Publication House Pvt. Ltd., New Delhi

REFERENCE BOOK:
1. A GUIDE TO COMPANY LAW – A.RAMAIAH
2. LECTURES IN COMPANY LAW – S.M.SHAAH
3. ICSI’S PUBLICATION AND MONTHLY JOURNAL " CHARTED SECRETARY"
UNIT I


UNIT II


UNIT III


UNIT IV

Corporate governance – concept, structure, process, origin – scope and present scenario – role of institutional investors in corporate governance – structure and development or board – role of capital marketing governance, governance rating future of governance – innovation practices – case studies with lesion learned.

UNIT V

REFERENCE BOOK:


M. Com (CORPORATE SECRETARYSHIP)

SEMESTER II

CORE PAPER VIII

LABOUR AND INDUSTRIAL LAWS

UNIT I


UNIT II


UNIT III

Employees State Insurance Act 1948, Object Definitions – ESI Corporation, functions – Contribution and recovery – Benefits – Penalties for false claims

UNIT IV


UNIT V


REFERENCE BOOK:

1. Kapoor N.D. – Hand Book on Industrial Law, Sulthan Chand & Sons
2. Shukla M.C. – Mercandile Law, S.Chand & Co.Ltd.
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER II

ELECTIVE II

APPLIED COSTING

UNIT I


UNIT II

Contract costing, Job Costing, Bach costing.

UNIT III

Process costing – Normal loss, Abnormal loss and Abnormal Gain by product and Joint Project – Equivalent Production.

UNIT IV

Reconciliation of cost and financial accounting-operating costs – Transport costing

UNIT V

Standard costing and variance analysis – Meaning advantages – Material labour, sales Variation.

REFERENCE BOOK:

1. S.P.Iyenger - Cost Accounting, Suthan Chand Andsons
2. S.N.Mheswari – Principles of Cost Accounting, Sulthan Chsnd & Sons
4. N.K.Prasad - Cost Accounting
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER II

OTHER P.G CANDIDATES

Extra Disciplinary Course

Paper I ENTREPRENEURSHIP DEVELOPMENT

UNIT I

Concept of Entrepreneur and Entrepreneurship – Major Entrepreneurial Competencies – Qualities of Successful Entrepreneur – Types of Entrepreneur – Knowledge and Skills Required for an Entrepreneur.

UNIT II:

Entrepreneurial Environment – Economic and Non-Economic Factors – Entrepreneurial Motivation – Need for EDPS.

UNIT III

Sources of Business / Product ideas – Market Research – Pre-feasibility study - Criteria for Selection of a project – Project Report Preparation and Evaluation Criteria

UNIT IV


UNIT V


REFERENCE BOOK:

5. Entrepreneurship Development – Gupta & Srinivasan Chand
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER II

E.D.C PAPER II

MARKETING

UNIT I
Marketing: Meaning – Types of market – Role of marketing manager.

UNIT II
Functions of marketing – Marketing mix – New product development

UNIT III
Pricing – Types of pricing – Promotion – Advertising

UNIT IV
Channels of distribution – Dealers – Retailers – Types of Retailers

UNIT V
Marketing information and research – Methods of data collection

BOOKS RECOMMENDED
1. R.S.N Pillai & Baghavathi : Marketing
2. Rajan Nair : Marketing

BOOKS FOR REFERENCE
1. PillaiKotler : Planning & Analysis Of Marketing Manager
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER III

CORE PAPER IX

INDIRECT TAXES

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

BOOKS RECOMMENDED
1. Dr.Balachandran – Indirect Taxation,
2. V.S.Datey - Indirect Taxes
4. S.P.Bhatnagar – Customs Law and Procedure
5. Donakia – Central Sales Tax
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER III

CORE PAPER X

CORPORATE LAWS

UNIT I
Object and definitions – An overview of current industrial policy, regulatory mechanism – Registration and licensing of undertakings, government agents, exemption from licensing provisions - Substantial expansion investigation – offence and penalties Miscellaneous provision.

UNIT II
Small scale and ancillary units – Policy and procedure for setting up SSI. An overview of infrastructure – Fiscal and other support schemes for SSI. Setting up units in free trade zone and 100%eu's policy and procedure

UNIT III

UNIT IV
Objects and definition – Regulation over concentration of economic power – study of provisions relating restrictive. Unfair and monopolistic trade practices – nature and scope of MRTP commission and other authorities under MRTP law.
Procedure for registration of agreements relating to trade practices, procedure for investigation / enquiry by the MRTP commission and their authorities in relation to restrictive unfair and monopolistic trade practice and consumer protection.
Procedure and practice relating to appearances before MRTP commission.

UNIT V
Air Pollution – concept of sustainable development, Government policies regarding environment – Salient features of the Air (Prevention and Control Pollution) Law.

BOOKS RECOMMENDED
2. Taxman Publication – Corporate Laws
3. ICSI Study Material on Economic Laws
4. DelagGoswami - Handbook an Pollution Control
UNIT I
Meaning of Business Research - Types of Research – Descriptive, Exploratory, Empirical and Historical and Case Study – Research Design - Components of the Research Design

UNIT II
Census – Sample – Sampling Techniques – Random and Non Random Sampling – Size of the Sample

UNIT III

UNIT IV

UNIT V
Research Report – Types of Reports - Steps in Drafting a Research Report.

BOOKS RECOMMENDED
5. Statistical Tools, Himalaya Publishing House Pvt Ltd.
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER III

CORE XII

MANAGEMENT ACCOUNTING

UNIT I
Management Accounting – Definition – Scope and Objectives – Advantages – Distinction Between Financial and Management Accounting.

UNIT II
Analysis of financial statements – comparative statements – common size statements – trend analysis and ratio analysis.

UNIT III
Statements of changes in financial position – I (Fund flow statement) – Statement of changes in financial position – II (Cash flow statements)

UNIT IV
Marginal costing – cost volume profit analysis – break even analysis – limitations – decision makes analysis.

UNIT V
Budgets and Budgetary Control – Objectives – Advantages – Limitations – Different Types of Budgets; Flexible Budget – Production Budget

Capital Budgeting – Payback Period Method, Accounting, Rate of Return Method, Net Present Value Method and Internal Rate of Return Method.

BOOKS RECOMMENDED
2. Dr.V.R.Palanivelu, Accounting For Management , University Press, New Delhi.

REFERENCE BOOKS:
1. I.M.Pandey – Management Accounting Vikas
M. Com (CORPORATE SECRETARYSHIP)

SEMMESTER III

ELECTIVE III

COMPUTER APPLICATION IN BUSINESS (60 Marks)

UNIT I


UNIT II


UNIT III

Data Processing – Types of Processing Method – Steps in Data Processing – Networks – Topologies – Types of Networks.

UNIT IV


UNIT V

Statements – Control Statements – Unconditional Control Statements – Conditional Control Statements Looping Statements – Arrays – Functions Call be Value Call by Reference – Recursion.

BOOKS RECOMMENDED

2. YaswantKanithar – Let Us ‘C’
3. C. Balagurusamy - Programming In C.
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER III

PRACTICAL

COMPUTER APPLICATION IN BUSINESS (40 MARKS)

1. Write a C-program by using arithmetic operations.

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 loop).

4. Write a C 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' the 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 of two matrices, subtraction of matrices (using two – dimensional arrays)

9. Write a C- Programs to express function concept.

10. Write a C-program to find factorial value of 'N' numbers using recursion.
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER IV

CORE PAPER XIII

SECRETATRIAL AND MANAGEMENT AUDIT

UNIT I


UNIT II

Secretarial Audit – Need Objectives and Scope of Secretarial Audit Process – Periodicity and Format for Secretarial Audit Report – Appointment, Duties and Powers of Secretarial Auditor – Check List / Worksheet For Secretarial Audit For Various Corporate Laws.

Compliance Certificate – Concept and Need – Appraisal of Secretarial Compliances – Specimen Compliance Certificate.

UNIT III


UNIT IV


UNIT V


Cost Audit: Nature, Objective and Scope – Cost Audit Distinguished from Financial
BOOKS RECOMMENDED

1. Shanbhogue K.V. Filling of Forms and Returns and Application Under Company Law
4. Vashist & Saxena – Cost and Management Audit.
5. Ramanathan A.R. – Cost and Management Audit.
6. Icsi Study Material – Secretarial and Management Audit.
7. Dr.V.Balachandran and Ravichandran K.S. – Secretarial Securities and Management Audit.
UNIT I

UNIT II
Sources of Company Finance – Equity, Non-Voting Preference Shares, Debentures and Bonds – Company Deposits – Term Loans from Financial Institution and Banks – Internal Funds as Sources of Finance – Bonus Shares.

UNIT III

UNIT IV

UNIT V

BOOKS RECOMMENDED
2. Pandey I.M. - Financial Management
3. Dr. V.R .Palanivelu - Financial Management, S.Chand&Sons Ltd, New Delhi.

REFERENCE BOOKS.
1. James C Van Hore - Financial Management & Policy
2. Khan and Jain - Financial Management
UNIT I Capital Market


UNIT II Primary Market


UNIT III Secondary Market


UNIT IV Security Analysis


UNIT V Investors Protection

M Com (CORPORATE SECRETARYSHIP)

BOOKS RECOMMENDED

1. Balakrishnan & Watra S.S - Securities Market in India
2. Pandian Punithavathy - Security Analysis and Portfolio Management
3. S. Kevin - Security Analysis and Portfolio Management. Prentice Hall of India

REFERENCE BOOKS.

1. E. Gorden & Dr. K. Nataraja - Emerging Scenario of Financial Services.
M.Com (CORPORATE SECRETARYSHIP)

SEMESTER IV

PROJECT REPORT AND VIVA VOCE


The Duration of the Training Shall be a Minimum of 45 Days in the IV Semester

- Project Report : 150 Marks
- Viva voce : 50 Marks
- Total : 200 Marks
QUESTION PAPER PATTERN
M.COM (CS)

Time: 3 Hours  Max. Marks: 75

PART – A (5x5=25)
Answer All Questions.
All Question carry equal Marks.
UNIT – I
Qn. No.1 a) .
(or)
b).
UNIT – II
Qn. No.2 a) .
(or)
b).
UNIT – III
Qn. No.3 a) .
(or)
b).
UNIT – IV
Qn. No.4 a) .
(or)
b).
UNIT – V
Qn. No.5 a) .
(or)
b).

PART – B (5x10=50)
Answer All Questions.
All Question carry equal Marks.
UNIT – I
Qn. No.6 a) .
(or)
b).
UNIT – II
Qn. No.7 a) .
(or)
b).
UNIT – III
Qn. No.8 a) .
(or)
b).
UNIT – IV
Qn. No.9 a) .
(or)
b).
UNIT – V
Qn. No.10 a) .
(or)
b).
QUESTION PAPER PATTERN M.COM (CS)
COMPUTER APPLICATIONS IN BUSINESS
THEORY

Time: 3 Hours

PART – A (5x6=30)
Answer All Questions.
All Question carry equal Marks.

UNIT – I
Qn. No.1 a).
(or)
b).

UNIT – II
Qn. No.2 a).
(or)
b).

UNIT – III
Qn. No.3 a).
(or)
b).

UNIT – IV
Qn. No.4 a)
(or)
b)

UNIT – V
Qn. No.5 a).
(or)
b).

PART – B (3x10=30)
Answer All Questions.
All Question carry equal Marks.

UNIT – I
Qn. No.6 a).
(or)
b).

UNIT – II
Qn. No.7 a).
(or)
b).

UNIT - III
Qn. No.8 a).
(or)
b).