



PERIYAR UNIVERSITY

PERIYAR PALKALAI NAGAR

SALEM – 636011

DEGREE OF BACHELOR OF COMMERCE
CHOICE BASED CREDIT SYSTEM

Syllabus for

B. COM. CORPORATE SECRETARYSHIP

(SEMESTER PATTERN)

**(For Candidates admitted in the Colleges affiliated to
Periyar University from 2017 - 2018 onwards)**

REGULATIONS

1. ELIGIBILITY

Refer this office circular No: PU/R/AD-1/UG/PG/Programmes Eligibility/2019 Dated: 16-04-2019.

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.

COURSE OF STUDY AND SCHEME OF EXAMINATION

Semester	Part	Subject	Title of the Subject	Institutional Hours / Week	External Exam (Hours)	Internal Mark / Practical	External Marks	Total	Credits	Total Credits
I	I	Language	Tamil	6	3	25	75	100	3	
	II	Language	English	6	3	25	75	100	3	
	III	Core I	Financial Accounting - I	5	3	25	75	100	5	
		Core II	Business Management	5	3	25	75	100	5	
		Allied - I	Managerial Economics	6	3	25	75	100	5	
		Part - IV	Value Education Manavala kalai-Yoga	2	3	25	75	100	2	
			TOTAL							23
II	II	Language	TAMIL II	6	3	25	75	100	3	
	II	Language	ENGLISH II	6	3	25	75	100	3	
	III	Core III	Financial Accounting-II	5	3	25	75	100	5	
		Elective - I	Office Management	5	3	25	75	100	5	
		Allied II	Marketing	6	3	25	75	100	5	
	IV	EVS	Environmental studies	2	3	25	75	100	2	
			TOTAL							23

B Com CORPORATE SECRETARYSHIP

Semester	Part	Subject	Title of the Subject	Institutional Hours / Week	External Exam (Hours)	Internal Mark/Practical	ExternalMarks	Total	Credits	TotalCredits
III	III	Core IV	Company Law-I	6	3	25	75	100	5	
		Core V	Corporate Accounting-I	6	3	25	75	100	5	
		Core VI	Commercial Law	2	3	25	75	100	2	
		Allied III	Business Statistical Methods	6	3	25	75	100	5	
		SBEC- I	Information Technology in Business (Theory)	2	3	25	75	100	2	
		SBEC- II	Information Technology in Business(Practical)	6	3	25	75	100	2	
		NMEC -I	Financial Services	2	3	25	75	100	2	
			TOTAL							23
IV	III	Core VII	Company Law-II	6	3	25	75	100	5	
		Core VIII	Corporate Accounting-II	6	3	25	75	100	5	
		Core IX	Industrial Law	2	3	25	75	100	2	
		Allied IV	Business Statistical Decision Techniques	6	3	25	75	100	5	
		SBEC III	Computer oriented Accounts using Tally (Theory)	2	3	25	75	100	2	
		SBEC IV	Computer oriented Accounts using Tally (Practical)	6	3	40	60	100	2	
		NMEC-II	Human Resource Planning	2	3	25	75	100	2	
			TOTAL							23

Semester	Part	Subject	Title of the Subject	Institutional Hours / Week	External Exam (Hours)	Internal Mark/Practical	ExternalMarks	Total	Credits	TotalCredits
V	III	Core X	Secretarial Practice-I	5	3	25	75	100	5	
		Core XI	Cost Accounting	6	3	25	75	100	5	
		Core XII	Financial Management	5	3	25	75	100	4	
		Core XIII	Income Tax Law and Practice-I	6	3	25	75	100	5	
		Elective II	Computer Application in Business (Theory)	2	3	25	75	100	2	
		SBEC - V	Computer Application in Business (Practical)	6	3	40	60	100	2	
			TOTAL							23
VI	III	Core XIV	Secretarial Practice -II	5	3	25	75	100	5	
		Core XV	Management Accounting	6	3	25	75	100	5	
		Core XVI	Income Tax Law and Practice-II	5	3	25	75	100	5	
		Elective III	Computer Application in Office (Theory)	6	3	25	75	100	2	
		SBEC VI	Computer Application in Office (Practical)	2	3	40	60	100	2	
		Core XVII	Project Work Extension Activities	6	-			100	5 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 semesters.

6. COMMENCEMENT OF THIS REGULATION:

These regulations shall take effect from the academic year 2017-2018 i.e. for students who are to be admitted to the first year of the course during the academic year 2017-2018 and thereafter.

7. TRANSITORY PROVISION:

Candidates who were admitted to the UG course of study before 2017-2018 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 2022 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 candidates secure not less than 40% marks in the internal & external University examination in each theory paper & practical paper.

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - I

CORE - I - FINANCIAL ACCOUNTING - I

UNIT-I

Accounting Meaning and Definition- Accounting Concepts and Conventions – Journal – Ledger-Subsidiary Books

UNIT-II

Trial Balance – Errors and Rectification- Bank Reconciliation Statements

UNIT-III

Final Accounts of Sole- Trader

UNIT – IV

Bills of Exchange – Average Due Date – Account Current

UNIT – V

Single Entry System – Sale or Return

Note: Problem 80% and Theory 20% respectively

Text book and Recommended: (Add with existing text book)

Hari Prasad Reddy Y, Reddy T. S. Financial Accounting, Margham Publications, Chennai

1. 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

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - I

CORE - II - BUSINESS MANAGEMENT

UNIT-I

Management- Meaning- Evolution of Management Thought- Contribution by F.W. Taylor, Henry Fayol- Management and Administration

UNIT-II

Planning – Objectives – Importance- Types- Advantages and Limitation – Plan- Policies – Procedures – Strategies – Programmes – Budgets – Decision making- Types of Decision making

UNIT-III

Organizing – Meaning- Types of Organization – Line- Line and Staff- Functional Organization- Formal and Informal Organization- Committees- Delegation and Decentralisation

UNIT – IV

Direction – Motivation – Communication – Leadership

UNIT – V

Co- ordination – Control

Text book : (Add with existing text book)

J. Jayasankar, Business Management, Margham Publications, Chennai

- 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

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - I

ALLIED 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 Sevan J.Doughlas

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - II

CORE - III - FINANCIAL ACCOUNTING - II

UNIT-I

Hire Purchase System and Installment Purchase System

UNIT-II

Depreciation Accounting – Straight Line Method- Diminishing Balance Method- Annuity Method
– Depreciation or Sinking Fund Method

UNIT-III

Branch Accounting

UNIT – IV

Departmental Accounts and Royalty Accounts

UNIT – V

Partnership Accounts – Admission – Retirement – Death of a Partner

Note: Problem 80% and Theory 20% respectively

Text book and Recommended:

Hari Prasad Reddy Y, Reddy T. S. Financial Accounting, Margham Publications, Chennai

Reference books:

- 1) S P Jain & K L Nair, Advanced Accounting, Kalyani Publications
- 2) Financial Accounting Reddy and Murthy
- 3) Financial Accounting R.L.Gupta and V.K.Gupta

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - II

ELECTIVE 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

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - II

ALLIED 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 V.Bagavathi
- 2) Marketing Rajan Nair and Sanjith R.Nair

REFERENCE BOOK :

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

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - III

CORE 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 – Buyback of Shares of the same company.

UNIT - V

Members and Shareholders - 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
3. Company law Abdul Gaffor and Thodathri

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

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - III

CORE - V

CORPORATE ACCOUNTING - I

UNIT-I

Company Accounts- Shares – Definition- Types of Shares – Issue of Shares – Calls – Calls in Advance and Arrears – Forfeiture and Reissue of Shares – Over subscription and Pro-rata allotment

UNIT-II

Redemption of Preference Shares- Procedure for Fresh issue- Purpose of fully paid up share- Debentures- Redemption of Debentures

UNIT-III

Profit Prior to Incorporation – Alteration of Share Capital (Internal Reconstruction only)

UNIT – IV

Company Final Accounts (Company Act 2013- New Formats)

UNIT – V

Valuation of Shares and Goodwill

Note: Problem 80% and Theory 20% respectively

Text book and Recommended:

- 1) Hari Prasad Reddy Y, Reddy T. S. Corporate Accounting-I (Edition 2016, Margham Publications, Chennai)
- 2) Palaniyappan V, Corporate Accounting- I (Edition 2016, Vijay Nichole Private Ltd. Publications Chennai)

Reference books: (Add with existing text book)

S P Jain & K L Nair, Advanced Corporate Accounting, Kalyani Publications

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - III

CORE 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

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - III

ALLIED 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 regulation analysis; Regulation equation fitting of regulation lines – Relationship between Regression co-efficient and correlation co-efficient

UNIT-IV

Index Number, Definition of Index Numbers, Users, 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.

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - III

SKILL BASED ELECTIVE COURSE

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

Introduction to Microsoft Office – Microsoft Word – Creating and Editing Documents, Means Commands – Mail Merge

UNIT-III

Microsoft Excels and Power Point: Spread Sheet overview – Creating worksheet- Excel formulas and functions – Creating a Chart – Power Point: Text and Format – Animation- Art and Sound – Marketing the Presentation Template

UNIT – IV

Data Processing: Data Processing Concepts- Objectives of Data Processing- Data Processing Operations- Data Bank – Data Base- Methods of Processing

UNIT – V

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- Email

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.,

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - III

SKILL BASED ELECTIVE COURSE

SBEC - II - INFORMATION TECHNOLOGY IN BUSINESS

PRACTICAL

(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 word.
- 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-Excel.
- 9) Create a Worksheet, moving/copying/inserting/dating rows and columns.
- 10) Maths functions in MS-Excel
 - i. SUM , COUNT, AVERAGE
 - ii. MAX, MIN
 - iii. MOD, ROUND, SQRT

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - III

NON MAJOR ELECTIVE COURSE

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.

B.COM. CORPORATE SECRETARYSHIP

SEMESTER - IV

CORE 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 – E-voting and Ballot - 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 S.S.Gulshan
- 2) A Guide to Company Law A.Ramiah
- 3) Lectures on company Law S.M.Shah

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - IV

CORE VIII - CORPORATE ACCOUNTING – II

UNIT-I

Amalgamation- Absorption and External Reconstruction of Companies

UNIT-II

Accounts of Holding Company – Consolidated Balance Sheet

UNIT-III

Liquidator's Final Statement of Account

UNIT – IV

Accounts of Banking Company

UNIT – V

Accounts of Insurance Company

Note: Problem 80% and Theory 20% respectively

Text book and Recommended:

- 1) Hari Prasad Reddy Y, Reddy T. S. Corporate Accounting-II (Edition 2016, Margham Publications, Chennai)
- 2) Palaniyappan V, Corporate Accounting- II (Edition 2016, Vijay Nichole Private Ltd. Publications Chennai)

Reference books: (Add with existing text book)

S P Jain & K L Nair, Advanced Corporate Accounting, Kalyani Publications

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - IV

CORE 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 – Defenses Available to Employers – Payment Bonus of Act 1965

UNIT – IV

The Trade Unions Act 1926 – Registration of Trade Union- Rights and Privileges of a Registered Trade union-Minimum Wages Act 1948

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.

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - IV

ALLIED IV - BUSINESS STATISTICAL DECISION TECHNIQUES

UNIT-I

Matrix: Definition operation on matrix Determinate of matrix – Inverse of a matrix (ad-joint 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.Manmohan
3. Business Mathematics Mr. Vittal.

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - IV

SKILL BASED ELECTIVE COURSE

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 & Password - Tally Audit – Vouchers – ledger.

Reference Book:

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.

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - IV

SKILL BASED ELECTIVE COURSE

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.

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - IV

NON MAJOR ELECTIVE COURSE

NMEC – II - HUMAN RESOURCE PLANNING

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.

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - V

CORE 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, and 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:

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

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - V

CORE 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 Quality – 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

Operating costing (Transporting costing only) & (Excluding Inter-Process Profit and Equivalent Production)

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

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - V

CORE 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 dividend 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

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - V

CORE XIII - INCOME TAX LAW AND PRACTICE - I

UNIT-I

Income tax: Meaning- Concept of Income- Residential Status – Scope of Total Income- Exempted Income from Tax u/s 10

UNIT-II

Income from Salary – Income from House Property

UNIT-III

Income from Business and Profession- Capital Gain

UNIT – IV

Income from Other Sources – Set Off and Carry Forward of Losses

UNIT – V

Computation of Gross Total Income – Deduction u/s 80

Note: Problem 80% and Theory 20%

Text Books Recommended :

- 1) V P Gaur & D B Narang, Income Tax Law and Practice, Kalyani publications
- 2) Dr A Jayakumar, C Dhanapal, Income Tax Law and Practice, LearnTech Publications, Trichy
- 3) Dr. V. Balachandran, Income Tax Law and Practice
- 4) A. Murthy, Income Tax Law and Practice, Vijay Nichole Imprints Private Ltd, Chennai

Reference Books :

- 1) Vinod K Singhania, Kapil Singhania, Income Tax Law and Practice, Taxmanns Publications

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - V

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

Text book:

1. Computer Application in Business R.Parameswaran

Reference book:

1. Programming in Basic Dr. C.Balagurusamy

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - V

SKILL BASED ELECTIVE COURSE

SBEC V - COMPUTER APPLICATION IN BUSINESS (PRACTICAL)

Practical List

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

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - VI

CORE 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; MCA-21 (E-filing)

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:

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

B. COM. CORPORATE SECRETARYSHIP
SEMESTER - VI
CORE 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 Hari Prasad Reddy.

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - VI

CORE XVI - INCOME TAX LAW AND PRACTICE - II

UNIT-I

Computation of Tax Liability- Assessment of Individuals

UNIT-II

Procedure for Assessment – Filing of Returns- Types of Assessment

UNIT-III

Collection of Tax – Recovery of Tax and Refunds

UNIT – IV

Clubbing of Income – Appeals and Revisions

UNIT – V

Income Tax Authorities: Duties and Powers

Text Books Recommended:

- 1) V P Gaur & D B Narang, Income Tax Law and Practice, Kalyani publications
- 2) Dr A Jayakumar, C Dhanapal, Income Tax Law and Practice, LearnTech Publications, Trichy
- 3) Dr. V. Balachandran, Income Tax Law and Practice
- 4) A. Murthy, Income Tax Law and Practice, Vijay Nichole Imprints Private Ltd, Chennai

Reference books:

- 1) Vinod K Singhania, Kapil Singhania, Income Tax Law and Practice, Taxmanns Publications

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - VI

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.

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - VI

SKILL BASED ELECTIVE COURSE

SBEC - VI- COMPUTER APPLICATION IN OFFICE

(Practical)

1. Write a C Program by Arithmetic Operators
2. Write a C Program to find the largest no of two nos' three nos' 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 Arrays)
9. Write C programs to express function concept.
10. Write a C- program to find the factorial value of 'N' numbers using Recurring.

B. COM. CORPORATE SECRETARYSHIP

SEMESTER - VI

CORE 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 6th 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**