



PERIYAR UNIVERSITY

**PERIYAR INSTITUTE OF DISTANCE EDUCATION
(PRIDE)**

**B.Com.(Corporate Secretaryship) – B.Com.(CS)
(Non-Semester)**

Syllabus for the students admitted from 2014-2015 onwards

B.Com.(Corporate Secretaryship) – B.Com.(CS)
(Non-Semester)

I. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the degree of Bachelor of Commerce (Corporate Secretaryship) course shall be required to have passed the Higher Secondary Examination (Academic or Vocational Stream) conducted by the Government of TamilNadu or an Examination accepted as equivalent thereto by the Syndicate, subject to such conditions as may be prescribed thereto.

II. ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in Periyar Institute of Distance Education for a period of not less than three academic years and passed the examinations prescribed and fulfilled such conditions as have been prescribed therefore.

III. 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.

	SUBJECTS	Duration (Hours)	Maximum Marks	Minimum Marks
I – YEAR				
Paper-I	Part – I - Tamil/any other Language	3	100	40
Paper-II	Part – II - English	3	100	40
Paper-III	Financial Accounting	3	100	40
Paper-IV	Business Management	3	100	40
Paper-V	Allied-Managerial Economics	3	100	40
II - YEAR				
Paper-VI	Company Law and Secretarial Practice – I	3	100	40
Paper-VII	Corporate Accounting	3	100	40
Paper-VIII	Commercial Law	3	100	40
Paper-IX	Business Communication	3	100	40
Paper-X	Allied-Business Statistics	3	100	40
III - YEAR				
Paper-XI	Company Law and Secretarial Practice – II	3	100	40
Paper-XII	Cost & Management Accounting	3	100	40
Paper-XIII	Income Tax Law & Practice	3	100	40
Paper-XIV	Industrial Law	3	100	40
Paper-XV	Marketing Management	3	100	40

IV. PASSING MINIMUM:

A candidate shall be declared to have passed in each paper if he/she secured not less than 40% of the marks prescribed for the examination. He/She shall be declared to have passed in all the papers as per the scheme of examination.

V. CLASIFICATION OF SUCCESSFUL CANDIDATES:

Successful candidates passing the examination securing the marks (i) 60% and above and (ii) 50% and above but below 60% in the aggregate of the marks prescribed for the core courses including Allied subjects together shall be declared to have passed the examination in the First and Second class respectively. All other successful candidates shall be declared to have passed the examination in the Third class.

Unit I

Introduction – Accounting principles, concepts and conventions –Journals –Ledgers-
Subsidiary books-Final accounts.

Unit II

Rectification of errors –Bank reconciliation statement – Trial balance

Unit III

Depreciation-Fixed & fluctuating capital-Original cost & Diminishing balance methods.
Single Entry System-Statement of affairs and conversion method.

Unit IV

Bill of exchange –Account current and Average due date

Unit V

Partnership Accounts-Admission, Retirement and death of a partner-Insolvency of partner-
Dissolution of a partnership firm.

Note:

Problem 80% and Theory 20%

Text Book

1. Advanced Account's – Jain &Narang
2. Financial Accounting – R.L.Guptha&V.K.Guptha
3. Financial Accounting – Reddy & Murthy

Paper IV : BUSINESS MANAGEMENT

Unit – I

Management – Meaning – Difference between Management and Administration – Management is an art / science – Levels and Functions of Management – Co-ordination.

Unit – II

Planning – Policies and Procedures – Methods – Decision Making.

Unit – III

Organising – Structure Principles – Theories of Organisation – Span of Management – Centralisation and Decentralisation – Line and Staff Functions – Delegation – Functional Organisation – Formal and Informal Organisation.

Unit – IV

Direction-Communication-Motivation-Morale-Leadership-Internal and External Co-ordination. Control-steps-control process-source tools- CTH-PERT – Social responsibility of business.

Unit – V

Records Management – Filing and Indexing – Filing systems and Methods – Filing Equipments.

Text Book

- 1.Chatterjee – An introduction to Management of Principles and Techniques.
- 2.Dr.Saxena–Business Administration and Management

Paper V : MANAGERIAL ECONOMICS

UNIT-I

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm.

UNIT-II

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

UNIT-III

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

UNIT-IV

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

UNIT-V

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

Text Book

- 1.R.L.Varshney and K.L.Maheshwari-Managerial Economics-Sulthan Chand and Sons
- 2.Alak Gosh and Biswanath Gosh-Managerial Economics-KalyaniPublications
- 3.D.Gopalakrishna-Managerial Economics-Himalaya Publishing House
- 4.S.Sankaran- Managerial Economics-Margham Publications

Paper VI : COMPANY LAW AND SECRETARIAL PRACTICE-I

Unit – I

Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment , legal position – qualification – duties and liabilities of a secretary.

Unit – II

Memorandum of association- forms – contents – procedures for alteration- secretarial duties – articles of association – forms and contents- procedures for alteration- the Doctrine of Indoor management- distinguish between memorandum and articles.

Unit – III

Prospectus – contents – statement in lieu of prospectus – legal formalities – secretarial duties with regard to prospectus.

Unit – IV

Share Capital – kinds of capital – alteration – production – issue and allotment of shares- book building scheme- share certificate – transfer and transmission of shares – e-filing- secretarial duties.

Unit – V

Borrowing powers – methods of borrowing – mortgages and charges – registration of charges – legal provisions - secretarial duties with regard to borrowing.

Reference Books:-

- 1.N.D.Kapoor – COMPANY LAW AND SECRETARIAL PRACTICE
- 2.P.P.S. Gogna – Text book of Company Law
- 3.P.K. Ghosh - Text book of Company Secretarial Practice
- 4.Kuchaal M.C- Secretarial Practice

Paper VII : CORPORATE ACCOUNTING

UNIT- I

Accounting for issue of shares (Including forfeiture and reissue) and debentures in a company - Redemption of preference shares and debenture.

UNIT- II

Profit prior to Incorporation - Company Final Accounts.

UNIT- III

Amalgamation, Absorption and Reconstruction Accounts.

UNIT- IV

Holding Companies.

UNIT- V

Valuation of shares in Companies - Valuation of Goodwill and Liquidators Final Statement of Account.

Note:

Problem 80% and Theory 20%

TEXT BOOK

Corporate Accounting – R.L.Guptha&V.K.Guptha
Corporate Accounting – Jain &Narang
Advanced Accountancy –R.L.Gupta&Radhaswamy

Paper VIII : COMMERCIAL LAW

Unit I

Sources of law –Law of contract – Kinds of contracts – Essentials of a valid contract – offer and acceptance – consideration – capacity to contract.

Unit II

Free consent – coercion – Undue influence – Misrepresentation and Fraud – Mistake

Unit III

Legality of object – Agreement declared void-Legal formalities

Unit IV

Performance of contracts – contingent contracts – Quasi contracts remedies for breach of contract.

Unit V

Special contracts – Indemnity and Guarantee – Bailment and pledge – Agency

Text Book

1. Business laws - N.D. Kapoor

Unit-I

Communication -Types, Importance, Barriers. Business Communication - Structure and Layout of Business letters.

Unit –II

Letters of enquiry, orders, complaints and adjustments, Trade enquiries and Reference.

Unit –III

Banking Correspondence, Export-Import correspondence, Circular letters - application for situations.

Unit -IV

Secretarial correspondence -letters of allotment -reply letters for shareholders enquiries.

Unit -V

Drafting of Chairman's speech, agenda, minutes, reports.

TEXT BOOKS

1. Business Correspondence -Rajendra Pal &Korlahalli.
2. Business Communication -Sharma.
3. Business Correspondence & Office Methods -Shukla.

Unit-I

Introduction-collection and tabulation of statistical data-Measures of central tendency-Mean, Median, Mode, Standard Deviation and their Co-Efficient of Skewness.

Unit-II

Correlation-types of correlation-measures of correlation- Simple regression analysis – regression equation – refitting of regression line.

Unit-III

Index number – definition – uses – problems in the construction of index numbers – analysis of time series – method of simple average only.

Matrix- definitions-operations on matrix-determinant of matrix-application solving of linear equations-matrix inverse method.

Unit-IV

Sequence and series – arithmetic progression and geometric progression – probability – definition – addition and multiplication theorems – (simple problems only) Linear programming – formation and solution to LPP – Graphical and simplex method.

Unit-V

Transportation problem – North west corner method – Vam – least cost method – assignment problem – balanced Hungarian Assignment Method.

Note:

Problem 80% and Theory 20%

Text Books

1. P.A.Navaneethan – Business Statistics
2. S.P.Guptha – Statistical methods.

Paper XI : COMPANY LAW & SECRETARIAL PRACTICE – II

Unit-I

Company Meeting – kinds of meetings – requisites of a valid meeting – Agenda – Minutes – Quorum-proxy-voting-poll-motion and resolution – Secretarial duties in connection with meetings

Unit-II

Directors – appointment – qualification – removal – casual vacancy – powers, duties and liabilities – managing director – appointment – rights and duties – secretarial duties – oligarchy in company management.

Unit-III

Books of accounts and registers – inspections – annual returns – circulation and filing – directors report – chairman’s speech – appointment of auditors – qualification of auditors – auditors report – removable of auditors – secretarial duties.

Unit-IV

Dividend – definition – statutory provision – power of board of directors regarding dividend – interim dividend – unclaimed dividend – dividend warrant – payment of interest out of capital – secretarial duties in connection with dividend.

Unit-V

Winding up – meaning – modes of winding up – petitions for winding up – consequences of winding up – appointment of official liquidator – duties of secretary in respect of each winding up.

Text Books

1. N.D.Kapoor – Company Law & Secretarial Practice.
2. P.P.S.Gogna – Text book of company law
3. Kuchall MC – Secretarial Practice.
4. P.K.Ghosh – A text book of Company Secretarial Practice

Paper XII : COST AND MANAGEMENT ACCOUNTING

Unit – I

Cost accounting – Meaning, scope, objectives – elements of cost – preparation of cost sheet. Material control – various stock level– FIFO, LIFO, Simple average & weighted average method.

Labour cost – Various methods of wage payment

Unit – II

Overheads – classification of overheads – collection and allocation of overheads – absorption and control of overheads – Process costing – normal loss, abnormal loss and abnormal gain.

Unit – III

Meaning and nature of management accounting – management accounting distinguished from financial and cost accounting – scope and role of management accountant – nature – importance and techniques of financial management. Ratio analysis.

Unit – IV

Fund flow statement & cash flow statement.

Unit – V

Budget and budgetary control – preparation of production, purchase, cash and flexible budget – Marginal costing – BEP – Cost volume profit analysis P/V ratio.

Note:

Problem 80% and Theory 20%

BOOKS RECOMMENDED

- 1.R.S.N.Pillai and Bhagavathi – Cost Accounting Management Accounting
- 2.Jain&Narang – Cost Accounting
- 3.R.S.N.Pillai and Bhagavathi – Management Accounting
- 4.Advanced Cost Accounting, Jain and Narang, kalyani Pub.

Paper XIII :INCOME TAX LAW AND PRACTICE

Unit I:

Basic concepts – assessee – persons – previous year – assessment year – gross total income – basis of charge – residential status – exempted income from tax U/S 10.

Unit II:

Income from Salary - exemptions – Computation of salary income.

Unit III:

Income from House property – Basis of charges – Deductions – Capital Gain – Exemptions – computation.

Unit IV:

Income from Business or Profession – Income from Other sources – computation.

Unit V:

Deduction U/S 80 – Assessment of individual – Powers & Duties of Income tax authorities.

Note:

Problem 80% and Theory 20%

BOOKS RECOMMENDED

1. Reddy & Murty – Income tax law & practice
2. Gaur & Narang – Income tax law & practice.

Paper XIV : INDUSTRIAL LAW**Unit – 1**

Factories Act 1948 – provisions relating to health safety. Welfare – Employment of child, young men – adult workers – women workers .

Unit – II

Industrial Disputes Act 1947 – Provision relating to strike lockout retrenchment. Layoff – closure – Machinery to solve dispute.

Unit – III

Trade unions Act 1926 – definitions registration - rights and privileges – cancellations of registration – political fund – payment of wages Act 1926 – permissible deductions – time and mode of payment.

Unit- IV

Payment of Bonus Act 1965-meaning of gross profit- computation of available and allocable surplus – eligibility for bonus – minimum & maximum bonus – exemption– applicability of the act – employees state insurance Act of 1948 – definition–its- medical board – purpose for which funds can be spent – benefits.

Unit – V

The minimum wage Act 1948 – workmen’s compensation Act 1923 – employers liability & non-liability. Partial - permanent- total disablement – accusation diseases.

Text Book

N.D.Kapoor - Industrial Laws.

Paper XV : MARKETING MANAGEMENT

Unit – I

Marketing Management – Meaning – Functions – marketing – organisation – Principles of Organisation.

Unit – II

Marketing and sales management – Function of Marketing – marketing risk – Causes – Handling the risk – Prevention – Reduction – Shifting risks.

Unit – III

Sales promotion – Definition – Purpose – Importance – Objective – growth – advantages – Limitations – kinds – consumer promotion – dealer promotion – sales force promotion.

Unit – IV

Advertising – meaning – evaluation – function of advertising – Importance – Advantages of advertising to manufacturers, sales men, wholesalers and retailers – kinds of advertising.

Unit – V

Personal selling – Objectives – Importance – Duties – qualities – knowledge of product and customers – types of salesman – features of personal selling.

TEXT BOOK

Marketing – R.S.N. Pillai and Bhagavathi.

QUESTION PAPER PATTERN

B.Com.(CS)

Time : 3 Hours

Maximum : 100 Marks

SECTION – A (10 X 2 = 20 marks)

Answer All questions

All questions carry equal marks

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

SECTION – B (5 X 4 = 20 marks)

Answer Any FIVE questions

All questions carry equal marks

- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.

SECTION – C (3 X 20 =60 marks)

Answer Any THREE questions

- 19.
- 20.
- 21.
- 22.
- 23.

MODEL QUESTION PAPER

BUSINESS MANAGEMENT

Time : 3 Hours

Maximum : 100 Marks

SECTION – A (10 X 2 = 20 marks)

Answer All questions

All questions carry equal marks

1. Define Management.
2. What is Co-ordination?
3. Define Planning.
4. What is Policies.
5. Define Organisation.
6. What is Matrix Structure?
7. Define Leadership.
8. What is mean by Motivation?
9. What is Filing?
10. What is Indexing?

SECTION – B (5 X 4 = 20 marks)

Answer Any FIVE questions

All questions carry equal marks

11. State features of Scientific Management.
12. Explain the objectives of planning.
13. Explain the merits & demerits of line organization.
14. Explain the importance of motivation.
15. Explain the methods of filing.
16. State the characteristics of decision making.
17. Is management a science or an art?
18. State the qualities of a successful leader.

SECTION – C (3 X 20 =60 marks)

Answer Any THREE questions

19. Describe the functions of management.
20. Explain the steps in decision making.
21. State & explain the principles of organization.
22. Explain the theories of leadership.
23. Explain the methods of filing equipment.

MODEL QUESTION PAPER

FINANCIAL ACCOUNTING

Time : 3 Hours

Maximum : 100 Marks

SECTION – A (10 X 2 = 20 marks)

Answer All questions

All questions carry equal marks

1. Define accounting.
2. What is trial balance?
3. Expand BRS.
4. What is rectification of errors?
5. What is mean by single entry system?
6. Define depreciation.
7. What is average due date?
8. What is bills of exchange?
9. Who is a partner?
10. What is dissolution?

SECTION – B (5 X 4 = 20 marks)

Answer Any FIVE questions

All questions carry equal marks

11. Journalise the following transactions:
 - a) Purchase goods for cash Rs.10000
 - b) Purchase stationery for cash Rs.500
 - c) Purchase furniture for cash Rs.3000
 - d) Sold goods for Cash Rs.8000
 - e) Sold goods to James Rs.2000
 - f) Paid salary Rs.10000.
 - g) Paid wages Rs.3000.

12. Rectify the following errors:
 - a) Purchase book is over cast by Rs.300(for the month of March)
 - b) Sales book has been under cast by Rs.200
 - c) Purchase returns books has been over cast by Rs.75.
 - d) Sale returns books has been under cast by Rs.50.

13. A company purchased a plant for Rs.50000. the useful life of the plant is 10 years and the residual value is Rs.10000. Find out the rate of depreciation under the straightline method.

14. Find out the average due date of the following bills accepted by a trader who wishes to settle the amount with one single payment.

Date of bill	Amount(Rs.)	Due date
01.04.2013	800	06.06.2013

30.04.2013	1000	03.08.2013
03.06.2013	400	06.07.2013
15.06.2013	600	18.09.2013

15. A and B are partners in a business sharing profits in the ratio of 5:3. They decide to admit C into the firm giving him 1/6th share. Calculate the new profit sharing ratio.

16. What is maximum loss method under the piece meal distribution?

17. Difference between single entry system and double entry system.

18. Describe the causes of depreciation.

SECTION – C (3 X 20 =60 marks)

Answer Any THREE questions

19. Prepare final accounts of Mr. Raja from the following:

	Rs.		Rs.
Purchases	15000	Capital	40000
Salaries	2000	Sales	25000
Rent	1500	Creditors	1000
Insurance	300		
Drawings	5000		
Machinery	28000		
Bank	4500		
Cash	2000		
Stock(opening)	5200		
Debtors	2500		
	66000		66000

Adjustment:

- Stock on hand on 31st March 2006, Rs.4900.
- Depreciate machinery by 10%
- Insurance paid in advance Rs.90.

20. Explain the rules relating to Bank Reconciliation Statement.

21. Ramesh keeps his books on single entry basis. Prepare a statement of affairs as on 31.10.1982 and a statement of profit (or) loss for the period ending 31.10.1982

Assets & liabilities	1.11.81 Rs.	31.10.82 Rs.
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Bank balance	560(Cr)	350 (Dr)
Cash on hand	10	50
Debtors	4500	3600
Stock	2700	2900
Plant	4000	4000
Furniture	1000	1000

Ramesh has withdrawn Rs.2000 during the year and had introduced fresh capital of Rs.4200 on 1.7.82. A provision of 5% on debtors is necessary. Write off depreciation on plant at 10% and furniture at 15%. Interest on capital is to be allowed at 5%.

22. A partner has withdrawn the following sums of money during the half year ending 30.6.2013.

	Rs.
15.01.2013	1000
10.02.2013	800
12.03.2013	1400
05.04.2013	1600
20.05.2013	2000
16.06.2013	1500

Find out average due date.

23. The balance sheet of a firm on 31st March 2012 was as follows:

Liabilities	Rs.	Assets	Rs.
Sekar's capital	5000	Buildings	8000
Sayee's Capital	4000	Investments	2000
Sarathy Capital	3000	Sundry debtors	2000
Creditors	2000	cash	2000
	14000		14000

The firm was dissolved on March 31,2012. Creditor were paid at a discount of 5% Sekar agreed to take over the buildings at Rs.9000. Sayee the investments at Rs.1500 and Sarathy the debtors Rs.600. The expenses of realization came to Rs.110. Close the books of firm.