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
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.

Scheme of Examination
<table>
<thead>
<tr>
<th>SUBJECTS</th>
<th>Duration (Hours)</th>
<th>Maximum Marks</th>
<th>Minimum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>I – YEAR</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paper-I Part – I - Tamil/any other Language</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-II Part – II - English</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-III Financial Accounting</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-IV Business Management</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-V Allied-Managerial Economics</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td><strong>II - YEAR</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paper-VI Company Law and Secretarial Practice – I</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-VII Corporate Accounting</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-VIII Commercial Law</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-IX Business Communication</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-X Allied-Business Statistics</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td><strong>III - YEAR</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paper-XI Company Law and Secretarial Practice – II</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-XII Cost &amp; Management Accounting</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-XIII Income Tax Law &amp; Practice</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-XIV Industrial Law</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>Paper-XV Marketing Management</td>
<td>3</td>
<td>100</td>
<td>40</td>
</tr>
</tbody>
</table>
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.

Paper III : FINANCIAL ACCOUNTING
Unit I

Unit II
Rectification of errors – Bank reconciliation statement – Trial balance

Unit III

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

Paper IV: BUSINESS MANAGEMENT
Unit – I

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

Unit – II


Unit – III

Centralisation and Decentralisation – Line and Staff Functions – Delegation – Functional
Organisation – Formal and Informal Organisation.

Unit – IV


Unit – V


Text Book

2.Dr.Saxena–Business Administration and Management

Paper V : MANAGERIAL ECONOMICS
UNIT-I

UNIT-II

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

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
4. S. Sankaran- Managerial Economics-Margham Publications

Paper VI: COMPANY LAW AND SECRETARIAL PRACTICE-I

Unit – I

Unit – II


Unit – III


Unit – IV


Unit – V


Reference Books:-

1. N.D.Kapoor – COMPANY LAW AND 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


Unit II

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

Unit III

Legality of object – Agreement declared void-Legal formalities

Unit IV


Unit V

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

Text Book

1. Business laws - N.D. Kapoor

Paper IX : BUSINESS COMMUNICATION
Unit-I

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.
3. Business Correspondence & Office Methods -Shukla.

Paper X : BUSINESS STATISTICS
Unit-I


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


Note:

Problem 80% and Theory 20%

Text Books

1. P.A.Navaneethan – Business Statistics
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


Unit-III


Unit-IV


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.

Paper XII: COST AND MANAGEMENT ACCOUNTING
Unit – I


Labour cost – Various methods of wage payment

Unit – II


Unit – III


Unit – IV

Fund flow statement & cash flow statement.

Unit – V


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

Paper XIII : INCOME TAX LAW AND PRACTICE
Unit I:

Unit II:
Income from Salary - exemptions – Computation of salary income.

Unit III:

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

Paper XIV: INDUSTRIAL LAW

Unit – 1

**Unit – II**


**Unit – III**


**Unit- IV**


**Unit – V**


**Text Book**

N.D.Kapoor - Industrial Laws.

Unit – II

Unit – III

Unit – IV

Unit – V

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

QUESTION PAPER PATTERN
B.Com.(CS)
MODEL QUESTION PAPER

BUSINESS MANAGEMENT
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

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.
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.

<table>
<thead>
<tr>
<th>Date of bill</th>
<th>Amount(Rs.)</th>
<th>Due date</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.04.2013</td>
<td>800</td>
<td>06.06.2013</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th></th>
<th>Rs.</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchases</td>
<td>15000</td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>2000</td>
<td>Sales</td>
</tr>
<tr>
<td>Rent</td>
<td>1500</td>
<td>Creditors</td>
</tr>
<tr>
<td>Insurance</td>
<td>300</td>
<td></td>
</tr>
<tr>
<td>Drawings</td>
<td>5000</td>
<td></td>
</tr>
<tr>
<td>Machinery</td>
<td>28000</td>
<td></td>
</tr>
<tr>
<td>Bank</td>
<td>4500</td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>2000</td>
<td></td>
</tr>
<tr>
<td>Stock(opening)</td>
<td>5200</td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>2500</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>66000</td>
<td>66000</td>
</tr>
</tbody>
</table>

Adjustment:

a.) Stock on hand on 31st March 2006, Rs.4900.
b.) Depreciate machinery by 10%
c.) 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

<table>
<thead>
<tr>
<th>Assets &amp; liabilities</th>
<th>1.11.81</th>
<th>31.10.82</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.01.2013</td>
<td>1000</td>
</tr>
<tr>
<td>10.02.2013</td>
<td>800</td>
</tr>
<tr>
<td>12.03.2013</td>
<td>1400</td>
</tr>
<tr>
<td>05.04.2013</td>
<td>1600</td>
</tr>
<tr>
<td>20.05.2013</td>
<td>2000</td>
</tr>
<tr>
<td>16.06.2013</td>
<td>1500</td>
</tr>
</tbody>
</table>

Find out average due date.

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

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Rs.</th>
<th>Assets</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sekar’s capital</td>
<td>5000</td>
<td>Buildings</td>
<td>8000</td>
</tr>
<tr>
<td>Sayee’s Capital</td>
<td>4000</td>
<td>Investments</td>
<td>2000</td>
</tr>
<tr>
<td>Sarathy Capital</td>
<td>3000</td>
<td>Sundry debtors</td>
<td>2000</td>
</tr>
<tr>
<td>Creditors</td>
<td>2000</td>
<td>Cash</td>
<td>2000</td>
</tr>
<tr>
<td></td>
<td>14000</td>
<td></td>
<td>14000</td>
</tr>
</tbody>
</table>

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.