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 2021 - 2022 onwards )
REGULATIONS

1. ELIGIBILITY
Candidates seeking admission for B.Com Corporate Secretaryship must have passed +2 examination with any one of the subjects namely Commerce/Accountancy.

2. DURATION OF THE COURSE:
The course for the degree of Bachelor of Commerce (Corporate Secretaryship) 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.

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.

9. EQUIVALENCE OF DEGREE:
This B.Com.Corporate Secretaryship degree is equivalent to B.Com. for the purpose of employment in public services. Order issued by Tamil Nadu Higher Education (K2) Department G.O.(Ms) No.65 dated 24.04.2019.
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SEMESTER - I

CORE - I - FINANCIAL ACCOUNTING - I

Objectives:-

- To gain working knowledge of the principles and procedure of accounting and their application to different practical situations to gain the ability to solve the problems.
- To enable the students to gain working knowledge of principles, procedure and preparation of Final accounts.
- To enable the students to learn bills of exchange and its allied aspects of accounting.
- To provide knowledge in accounting for Bank Reconciliation Statements.

Outcomes:

On successful completion of this subject, the students will learn relevant financial accounting career skills and knowledge to their future in business.

UNIT-I

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

UNIT-II

Subsidiary Books – Trial Balance – Errors and Rectification

UNIT-III

Final Accounts of Sole- Trader

UNIT – IV

Bills of Exchange – Average Due Date – Account Current

UNIT – V

Single Entry System – Bank Reconciliation Statements.

Note: Problem 80% and Theory 20% respectively

Text book and Recommended:

Reference book:
1. FINANCIAL ACCOUNTING - S.P.Jain & K.L.Narang
2. FINANCIAL ACCOUNTING - R.L.Gupta and V.K.Gupta
3. ADVANCED ACCOUNTS - M.C.Shukla, T.S.Grewal & S.C.Guptha
SEMESTER - I

CORE - II - BUSINESS MANAGEMENT

Objectives:-

- This paper introduces the basic topics of management.
- To enable the students to study the evolution of Management, to study the functions and principles of management and to learn the application of the principles in an organization.
- To provide the students with an understanding of basic management concepts, principles and practices and understanding of what the job of a manager involves.

Outcomes:-

On successful completion of this subject, the students will able to obtain specific knowledge in area such as planning, organizing, staffing, directing and controlling.

UNIT-I

UNIT-II

UNIT-III

UNIT – IV
Staffing – Concept – Staffing process.
Directing: Motivation – Theories: Maslow’s theory, Herzberg’s theory & McGregor’s X & Y theory.
Communication – Elements – Barriers of communication in global business scenario.

UNIT – V
Leadership – qualities of leader – Types & Theories of leadership.

Text books:
1. Business Management, J. Jayasankar, Margham Publications, Chennai
2. Business Management,DinkarPagare

REFERENCE BOOKS:
2. Business Management,L.M.Prasad
3. Management, Harold Koontz and Heinz Weihrich
SEMESTER - I

ALLIED I - MANAGERIAL ECONOMICS

Objectives:-
- This is an introduction to economic analysis, with particular application to decision-making in business, and the effects of policy on the broader economic environment in which business decisions must be made.
- This course is to help students learn and understand these concepts and principles and to apply them to a variety of economic situations.
- The goal of this course is to develop the skills necessary to make optimal managerial decisions given different situations, environments, and information sets by applying microeconomic theory, which involves analytical work.

Outcomes:-
On successful completion of this subject, the students will be skilled in various economic concepts.

UNIT I:

UNIT II:

UNIT III

UNIT IV:
Market structure – types of market – features of perfect and imperfect competition – pricing under perfect and imperfect competition.

UNIT V:

TEXT BOOKS:
1) Managerial Economics,S.Sankaran
2) Managerial Economics,Varshney and Maheswari
3) Managerial Economics,Dr.Mrs.R.Cauvery

REFERENCE BOOKS:
1) Managerial Economics, Samuel C.Liebb
2) Managerial Economics,SevanJ.Doughlas
SEMESTER - II

CORE - III - FINANCIAL ACCOUNTING - II

Objectives:-

- To enable the students to learn Hire purchase system and Instalment purchase system.
- To provide knowledge in accounting for Branch and departmental accounting.
- To provide knowledge in accounting for Depreciation.
- To enable the students to learn basic concepts of partnership accounting.
- To enable the students to learn partnership, dissolution and its allied aspect of accounting.

Outcomes:-

On successful completion of this subject, the students will learn relevant financial accounting career skills and knowledge to their future in business.

UNIT-I

Hire Purchase System and Instalment Purchase System

UNIT-II

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

UNIT-III

Branch Accounting and Departmental Accounting

UNIT – IV

Royalty Accounts

UNIT – V

Partnership Accounts – Admission – Retirement – Death of a Partner

Note: Problem 80% and Theory 20% respectively

Text book and Recommended:


Reference book:

1. FINANCIAL ACCOUNTING - S.P.Jain&K.L.Narang
2. FINANCIAL ACCOUNTING - R.L.Gupta and V.K.Gupta
3. ADVANCED ACCOUNTS - M.C.Shukla, T.S.Grewal&S.C.Guptha
SEMESTER - II

ELECTIVE I – BUSINESS COMMUNICATION AND OFFICE MANAGEMENT

Objectives:-

- To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
- To enhance their writing skills in various forms of business letters and reports.
- To develop the students to write business reports.
- To enhance their knowledge as office manager regarding various office mail services.

Outcomes:-

On successful completion of this subject, the students will be able to demonstrate communication skills and support management in preparing and maintaining office documents & records.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

TEXT BOOKS
3. Office Management P.K.Ghosh
4. Office Management R.K.Chopra

REFERENCE BOOKS
2. Office Management J.C.Denyer
SEMESTER - II

ALLIED II - MARKETING

Objectives:-
- To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing.
- To provide basic knowledge about the latest trends in marketing.
- To make the students to gain knowledge about Product, Pricing, Personal Selling and Advertising.

Outcomes:-
On successful completion of this subject, the students will be able to identify and priorities appropriate marketing strategies.

UNIT I


UNIT II


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 – importance – merits and demerits of advertising - Personal Selling.

TEXT BOOKS:
1) Principles of Modern Marketing R.S.N.Pillai and V.Bagavathi
2) Marketing Rajan Nair and SanjithR.Nair

REFERENCE BOOKS : 
1) Marketing Management Philip Kotler
2) Marketing Management Memoria and Memoria
3) Fundamentals of Marketing William Stanton
SEMESTER - III

CORE IV - COMPANY LAW & SECRETARIAL PRACTICE - I

Objectives:
1. To enlighten the students on the Provisions governing the Company Law and Company Secretaries Act.
2. To make the students aware on the recent amendments to Companies Act.
3. To know the procedures for incorporation of company and duties of secretary in all the stages.
4. To enhance the knowledge of the students about the issue of prospectus of a company.

Outcomes:
On successful completion of this subject, the students will be able to understand the procedure for incorporation of a company, analyzing the sources of raising capital and gain knowledge relating to role and importance of company secretary as a key managerial personnel.

UNIT - I

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

UNIT - III

UNIT - IV

UNIT - V
Share Capital – Meaning – Kinds – alteration of capital – Allotment of Share – Buyback of Shares of the same company – secretarial duties relating to issue and allotment of shares.

TEXT BOOKS:
1) Company Law and Secretarial practice - N.D.Kapoor .
2) Company secretarial practice – P.K.Ghosh and Dr.V.Balachandran.

REFERENCE BOOKS:
1) Company law – Avtarsingh
2) Principles of company Law - M.C.Shukla and S.S.Gulshan
3) Secretarial Practice – M.C.Kuchhal
**SEMESTER - III**

**CORE - V CORPORATE ACCOUNTING - I**

**Objectives :-**

- To impart knowledge on corporate accounting methods.
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- To prepare the Final accounts
- To know how to value the shares and Goodwill

**Outcomes :-**

On successful completion of this subject, the students will be able to have a solid foundation regarding the issue of shares, draft final a/c and value goodwill & shares under various methods.

**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.

**UNIT-III**
Profit Prior to Incorporation – Alteration of Share Capital (Internal Reconstruction only)

**UNIT – IV**
Company Final Accounts (Company Act 2013- New Format)

**UNIT – V**
Valuation of Shares and Goodwill

**Note: Problem 80% and Theory 20% respectively**

**Text books:**


**Reference books:**

SEMESTER - III

CORE VI - COMMERCIAL LAW

Objectives:-
1. To highlight the Provisions of Law governing the General Contract and Special Contract.
2. To enable the students to understand the Legal Remedies available in Law to the Business and other People.
3. To impart knowledge on selling and buying legally.

Outcomes:-
On successful completion of this subject, the students will be able to demonstrate an understanding of the legal environment of a business.

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

TEXTBOOKS:
1. Elements of Mercantile Law N.D.Kapoor
2. Mercantile Law M.C.Shukla

Reference Book:

E-Resources:
www.cramerz.com
www.digitalbusinesslawgroup.com
http://swcu.libguides.com/buslaw
http://libguides.slu.edu/businesslaw
SEMESTER - III

SKILL BASED ELECTIVE COURSE

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

Objectives :

1. This paper aims to expose the students to the Applications of Computer in Business.
2. To enable the students to learn the concepts of MS-Office.

Outcomes:-

On successful completion of this subject, the students will be able to master the basics of Ms-Word and Ms-Excel used in business.

UNIT – I
UNIT – II
Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.
UNIT – III
UNIT –IV
UNIT – V
Spreadsheet Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications

TEXT BOOKS


Books for Reference:

2. Complete reference on MS Office – Deitel&Deitel
Objectives:

1. This paper aims to expose the students on the Practical Applications of Computer in Business.
2. To enable the students to learn the concepts of MS-Office.

Outcomes:

On successful completion of this subject, the students will be able to master the basics of Ms-Word and Ms-Excel used in business.

MS Word

1. Create the front page of a News Paper.
2. Type a document and perform the following: i. Change a paragraph into two column cash book. ii. Change a paragraph using bullets (or) numbering format. iii. Find any word and replace it with another word in document.
3. Prepare a class time table using a table menu.
4. Prepare a mail merge for an interview call letter.
5. Create a resume wizard.
7. Create a table with the following field name:
EMP-no, Emp-name, designation, department, experience.

MS Excel

1. Develop the Students Mark List worksheet and calculate total, average and save it.
Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the forth coming years.
3. Create a Pivot table showing the performance of the salesmen’s.
SEMESTER - III

NON MAJOR ELECTIVE COURSE

NMEC – I - FINANCIAL SERVICES

Objectives:-
1. To understand the nature of financial services in India.
2. To gain an insight on the nature of merchant banking and to know the procedure of mutual funds.
3. To understand the dynamics of Factoring.
4. To learn the meaning and importance of development in the Credit rating agencies.

Outcomes:--
On successful completion of this subject, the students will be able to understand the basics of financial services and apply financial concepts practically.

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

TEXT BOOKS


Reference Books:

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

SEMESTER - IV

CORE VII - COMPANY LAW & SECRETARIAL PRACTICE – II

Objectives:-
1. To enlighten the students on the Provisions governing the Company Law and company secretaries act.
2. To make the students aware of the recent amendments to Companies Act.
3. To enhance knowledge about the company meetings.
4. To know the procedures for winding up of company and duties of secretary in all the stages.

Outcomes:-
On successful completion of this subject, the students will be able to understand the procedure for incorporation of a company, analyzing the sources of raising capital and gain knowledge relating to role and importance of company secretary as a key managerial personnel.

UNIT I
Members and Shareholders - who can become a Member – How to become a Member – cessation of Membership – Rights and liabilities of Members- secretarial duties relating to maintenance of register of members.

UNIT-II

UNIT III

UNIT IV
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.

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

TEXT BOOKS:
1) Company Law and Secretarial practice - N.D.Kapoor.
2) Company secretarial practice – P.K.Ghosh and Dr.V.Balachandran.

REFERENCE BOOKS:
1) Company law –Avtarsingh
2) Principles of company Law- M.C.Shukla and S.S.Gulshan
3) Secretarial Practice – M.C.Kuchhal
Objective:
• To impart knowledge on corporate accounting methods.
• To enable the students to understand the procedures of accounting.
• To enable them to develop skills in the preparation of liquidators final statements of accounts and Consolidate Balance sheet.
• To prepare the Banking Company accounts.
• To know the preparation of Insurance company accounts.

Outcomes:
On successful completion of this subject, the students will be able to have a solid foundation regarding amalgamation, absorption, accounts of holding company, banking company, insurance company and liquidator’s final statement of accounts.

UNIT-I
Amalgamation- Absorption and External Reconstruction of Companies (Simple problems only)

UNIT-II
Accounts of Holding Company – Consolidated Balance Sheet

UNIT-III
Liquidator's Final Statement of Accounts

UNIT – IV
Accounts of Banking Company

UNIT – V
Accounts of Insurance Company

Note: Problem 80% and Theory 20% respectively

Text books:

Reference books:
SEMESTER - IV

CORE IX - INDUSTRIAL LAW

Objectives:-
1. To enlighten the students on the Provisions governing the Industrial Law.
2. To make the students aware of the recent amendments to Industrial Law.
3. To enhance knowledge about the Factories Act, Workmen compensation Act, and Industrial Dispute Act.
3. To know the procedures for registration of a Trade Union and Payment of Wages under the Acts.

Outcomes:-
On successful completion of this subject, the students will be able to know the judicial setup of labour laws and industrial relation framework.

UNIT-I

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

UNIT – IV
The Trade Unions Act 1926 – Registration of Trade Union- Rights and Privileges of a Registered Trade union.

UNIT-V
The Payment of Wages Act 1936 – Rules for payment of wages – Duration for 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.
SEMESTER - IV

SKILL BASED ELECTIVE COURSE

SBEC III - INFORMATION TECHNOLOGY IN BUSINESS - II (Theory)

Objectives :

1. This paper aims to expose the students on the Applications of Computer in Business
2. To enable the students to learn the concepts of MS-Office.

Outcomes:-

On successful completion of this subject, the students will be able to master the basics of Ms-PowerPoint and Ms-Access in business.

UNIT – I

UNIT – II

UNIT – III
Microsoft Access: Database Overview- Creating Database – Creating database through Table Wizard – Modifying Table.

UNIT –IV
Creating a Table – Rename Columns – Saving the Database – Relationships - Forms.

UNIT – V
Filtering and Querying Tables – Creating Reports and Mailing Labels – Sharing Information between Applications.

TEXT BOOKS


Books for Reference:

2. Complete reference on MS Office – Deitel&Deitel
Objectives:

1. This paper aims to expose the students on the practical Applications of Computer in Business
2. To enable the students to learn the concepts of MS-Office.

Outcomes:-

On successful completion of this subject, the students will be able to master the basics of Ms-PowerPoint and Ms-Access in business.

MS PowerPoint

1. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

MS Access

1. Create a Student database with the following Tables:
   i). Students Personal Details
   ii). Students Mark Details Perform the following:
      a). Relate the Tables
      b). Create a query to the students passed in all subjects.
      c). Create a form and report
SEMESTER - IV

INTERNSHIP TRAINING

- The students are expected to have a practical training in any business unit or undertaking to enable them to acquaint himself / herself with the procedure, practice and working of companies.
- Each student should undergo industrial training for a minimum period of two weeks during the third semester vacation.
- He / She shall undergo the above training in the institutions like banks, insurance companies, mutual funds, private and public limited companies, industries and financial institutions covering the aspects of Secretarial Practices, Company Law and Practices, Auditing, Income tax filing and Accounting procedures.
- Students may make their own arrangements in fixing the companies for candidates should submit a report in not less than 25 type written pages.
- Candidates should submit the attendance certificate from the institution for having attended the training for 2 weeks.
- The training report shall be prepared by the students under the supervision of the faculty of the department.
- The industrial training report must contain the following:
  - Cover page.
  - Copy of training certificate.
  - Profile of the business unit.
  - Report about the work undertaken by them during the training period.
  - Findings and Conclusions.
- Practical Viva Voce examination will be conducted with internal & external examiners at the end of the fourth semester and the credits will be awarded.
SEMESTER - IV
NON MAJOR ELECTIVE COURSE

NMEC – II - HUMAN RESOURCE MANAGEMENT

Objectives:-
• To acquaint students with the techniques and principles to manage human resource of an organisation.
• To impart knowledge on the recruitment & selection process.
• To enable them to know the training methods.

Outcomes:--
On successful completion of this subject, the students will be able to effectively manage the human resource functions.

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

Text Book:

Reference Books
SEMESTER - V

CORE X - AUDITING

Objectives:-
1. To understand the nature of present day auditing in India.
2. To gain an insight on the nature of auditing practices and to know the procedure for auditing.
3. To understand the dynamics of auditing transactions of various institutions.
4. To learn the meaning and importance of developments in the practices of auditing in India.

Outcomes:-
On successful completion of this subject, the students will be able to have a basic understanding of auditing standards, reporting and methodology of auditing.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

Text Books:
1. Tandon B.N 2015 Practical Auditing, S.Chand& Co, New Delhi

Reference Books:
SEMMESTER - V

CORE XI - COST ACCOUNTING

Objectives:-
• To keep the student conversant with the ever – enlarging frontiers of Cost Accounting Knowledge.
• To enable the students to be aware of meaning and elements of cost.
• To enable the students to be aware of how to account Labour and overheads cost as an element of total cost.
• To enable the students to be aware of process costing as a methods of costing and its application.
• To enable the students to be aware of practice of costing methods and accuracy of cost sheet.

Outcomes:-
On successful completion of this subject, the students will be able to imbibe conceptual & practical knowledge regarding elements of cost and cost a/c.

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

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

UNIT-III
Labour: Importance of labour cost – Various methods of Wage Payment – Incentives schemes.

UNIT-IV

UNIT – V
Operating costing (Transport costing only) &Process Costing (Excluding Inter-Process Profit and Equivalent Production)

TEXT BOOKS:
2. Cost Accounting – R.S.N.Pillai and V.Bagavathi

Reference Book :
1. Cost Accounting, Maheswari S.N
2. Cost Accounting, Iyengar S.P
3. Cost Accounting, Nigam and Sharma
SEMESTER - V

CORE XII –FINANCIAL MANAGEMENT

Objectives:-
• To enable the students to know the principles and practices of managing the finance.
• To learn about the decisions and processes of financial management in a business firm.
• To make the students about the regular and adequate supply of funds to the firm.
• To determine the working capital and cash management of the firm.
• To plan for receivable and inventory management.

Outcomes:-
On successful completion of this subject, the students will be able to demonstrate an understanding of the overall role and acceptance of finance function and basic financial management.

UNIT-I

UNIT-II
Working Capital management – Need – types – Determinants of working capital – Forecasting of working capital requirements

UNIT-III

UNIT-IV

UNIT-V
Receivables management – Objectives – Factors influencing size of receivables.
Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED,FSN and HML analysis.

Text book:

Reference Book:
1. Financial Management S.C.Kuchhal
2. Dr.V.R.Palanivelu. Financial Management, S.Chand&Sons Ltd, New Delhi
SEMESTER - V

CORE XIII - INCOME TAX LAW AND PRACTICE - I

Objectives:-
- To enable the students to know the provisions of the Income tax laws.
- To understand the concept of Income tax.
- To describe how to arrive taxable salary, House property, Capital Gain and Business/Profession

Outcomes:-
On successful completion of this subject, the students will be able to acquire complete knowledge of basic concepts of income tax and computation income under various heads.

UNIT-I
Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Residential status and incidence of tax - incomes exempt under Section 10

UNIT-II

UNIT-III

UNIT – IV

UNIT – V

Note: Problem 80% and Theory 20%

Text Books Recommended:
1) Dr.T.S.Reddy&Dr.Hariprasad, Income tax law and practice, Margam publications, Chennai
2) Hariharan – Income tax law and practice.

Reference books:
1. DinkarPagare, Direct Tax – Sultan Chand publishers, New Delhi.
SEMESTER - V

ELECTIVE II - COMPUTER ORIENTED ACCOUNTS USING TALLY WITH GST (THEORY)

Objectives:-

- To enable the students to know the Tally with GST
- To familiarise the Structure of GST
- To familiarise the students with the background and the terminologies of GST in India.

Outcomes:-

On successful completion of this subject, the students will be able to exhibit professional competence in the practical compliance of GST.

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

UNIT-V
Goods and Services Tax (GST):
Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST

Reference Book:
1. Implementing Tally, A.K. Nandhini, K.K. Nandhini, BPB Publication,
2. GST Law and Practice-SS Gupta
SEMESTER - V

SKILL BASED ELECTIVE COURSE

SBEC V - COMPUTER ORIENTED ACCOUNTS USING TALLY WITH GST
(PRACTICAL)

Objectives:-
- To enable the students to know the Tally with GST
- To familiarise the Structure of GST
- To familiarise the students with the background and the terminologies of GST in India.

Outcomes:-
On successful completion of this subject, the students will be able to exhibit professional competence in the practical compliance of GST.

Practical List

1. Company Creation and Alteration using Tally
2. Creating and Displaying Ledger
3. Voucher Creation
4. Voucher Alteration and Deletion
5. Inventory Information – Stock Summary
6. Inventory Information – Godown Creation and alteration
7. Final Accounts
8. Bank Reconciliation Statement
9. Accounting and Inventory Information’s
SEMESTER - VI

CORE XIV - ENTREPRENEURIAL DEVELOPMENT

Objectives:-
1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior of Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities.
3. To analyse the environment for potential business opportunities.
4. To provide conceptual exposure on converting ideas into an entrepreneurial firm.

Outcomes:
On successful completion of this subject, the students will be able to understand the nature & functions of entrepreneur, the successful application of innovations, business ideas and their financial assistance that enable best use of entrepreneurial opportunities.

Unit – I

Unit – II

Unit – III
Incentives and subsidies – Subsidies services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI - role of entrepreneur in export promotion and import substitution.

Unit – IV

Unit – V

Text Book:
1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan

Reference Book:
1. Entrepreneurial Development – S.S.Khanka
2. Entrepreneurial Development – P.Saravanavel
3. Entrepreneurial Development – S.G.Bhanushali
4. Entrepreneurial Development – Dr.N.Ramu
SEMESTER - VI

CORE XV - MANAGEMENT ACCOUNTING

Objectives:-
- To enable the students to know the importance of management accounting and its implication in business.
- To understand the concepts of Management Accounting
- To gain knowledge on fund flow and cash flow.
- To know the marginal costing and budgets

Outcomes:-
On successful completion of this subject, the students will be able to apply management accounting, its objectives and tools in facilitating business decision making.

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 – 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.

Note: Problem 80% and Theory 20%

TEXTBOOK :

Reference book
1. Management Accounting, R.S.N.Pillai and V.Bagavathi
SEMESTER - VI

CORE XVI - INCOME TAX LAW AND PRACTICE - II

Objectives:
• To enable the students to know the provisions of the Income tax laws.
• To measure the income from other sources and assessment of individuals
• To exercise the set off and carry forward and deductions from gross total income
• To know the powers and duties of Income tax authorities.

Outcomes:
On successful completion of this subject, the students will be able to enlighten the knowledge of basic concepts of income tax authorities and computation tax liability of individual.

UNIT-I
Income from Other Sources – grossing up – deductions – Computation of other source income.

UNIT-II
Set Off and Carry Forward of Losses - Clubbing of Income (theory only).

UNIT-III
Computation of Gross Total Income – Deduction u/s 80

UNIT – IV
Computation of Tax Liability- Assessment of Individuals

UNIT – V

Note: Problem 80% and Theory 20%

Text Books Recommended:
1) Dr. T.S. Reddy & Dr. Hariprasad Reddy, Income tax law and practice, Margam publications, Chennai
2) Hariharan – Income tax law and practice.

Reference books:
1. Dinkar Pagare, Direct Tax – Sultan Chand publishers, New Delhi.
SEMESTER - VI

ELECTIVE III - COMPUTER APPLICATION - PHOTOSHOP (THEORY)

Objectives:-
1. Understand the technical basis of the digital image
2. Build confidence and skill in usage
3. Apply the principles in related applications
4. Expose to web development and computer skills
5. Create, modify, combine and/or optimize digital images on a computer

Outcomes:-
On successful completion of this subject, the students will be able to make image editing programmes in the market at present.

UNIT – I

UNIT – II
Colors and Channels :Color Theory – color modes – setting foreground and background colors – color adjustments.

UNIT – III
Images : Image resolution – changing resolution – change the on-screen size of an image – change the print size of an image – changing document size – modifying images – cropping an image – working with shape tools

UNIT – IV

UNIT – V

Text Books:

Web resource:
1. National Association of Photoshop Professionals (NAPP)
2. Lynda
SEMESTER - VI

SKILL BASED ELECTIVE COURSE

SBEC - VI- COMPUTER APPLICATION –PHOTOSHOP (Practical)

Objectives:-
1. Understand the technical basis of the digital image
2. Build confidence and skill in usage
3. Apply the principles in related applications
4. Expose to web development and computer skills
5. Create, modify, combine and/or optimize digital images on a computer

Outcomes:-
On successful completion of this subject, the students will be able to demonstrate a mastery of Photoshop application.

Practical List

1. Resize, rotate, crop.
2. Select, Crop and Delete image background using Lasso, magic wand and pen tool.
3. Editing photo (spot healing, patch and red eye tool)
4. Recreating photo (content aware, clone and pattern stamp tools)
5. Simple color correction (b/w to color)
6. Creating objects (rectangle, eclipse, etc.)
7. Working with layers
8. Use masking
9. Working with filters
10. Creating simple GIF image using timeline
SEMESTER - VI

CORE XVII - PROJECT WORK

Each Student has to be assigned 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 50 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 Method:-

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<tr>
<td>Project Report</td>
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<td>Viva – Voce Examination</td>
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