

# **GURU NANAK COLLEGE (AUTONOMOUS)**

(Affiliated to University of Madras and Accredited at A++ Grade By NAAC)

Guru Nanak Salai, Velachery, Chennai - 600042



## **SCHOOL OF COMMERCE B.Com. CORPORATE SECRETARYSHIP**

**(For the UG Batch of 2024-27 and thereafter)**

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## **LOCF - LEARNING OUTCOME BASED CURRICULUM FRAMEWORK**

### **Preamble**

#### **1. About the Programme**

B. Com Corporate Secretaryship offers a three-year Regular Programme. It has been divided into six semesters and offers as CBCS (Choice Based Credit System) in nature. Corporate Secretaryship opens up opportunities in higher education for graduates to pursue Master-level courses. The curriculum of B. Com Corporate Secretaryship is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course also provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design provides excellent career opportunities to explore new outlooks in the present competitive corporate arena. Corporate Secretaryship graduates also have opportunities to apply for the professional courses in Commerce and Accountancy.

The B. Com Corporate Secretaryship program at Guru Nanak College (Autonomous) is designed for students aiming to enhance their professional skills with specialized knowledge in Commerce and Corporate Secretaryship. This course provides comprehensive education in areas such as Company Laws, Securities Laws, Commercial Laws, Labour and Industrial Laws, Accounting, Finance, Taxation, Human Resources, and Marketing. It also encourages students to pursue professional certifications like Chartered Accountancy and Company Secretary. The programme includes compulsory Internship for 3 weeks and Institutional training for 30 days, project report with analysis and viva voce examination. The Internship and Institutional training are the Industry Integrated in its design, course structure and teaching – learning process. The innovative curriculum has been designed and developed by duly considering the desired level of knowledge and skills required to meet the ever-changing global business environment.

#### **2. VISION**

To be a front-runner in providing holistic education, to create visionary professionals and entrepreneurs enriched with innovation and leadership through integration of teaching and learning, advancement of knowledge, education and research, fostering an equitable and productive growth in the complex global society.

### **3. MISSION**

1. Empowering students with knowledge and guidance to become an eminent management professional.
2. Train the students with required levels of competence for employment in both domestic and global market.
3. Impart cutting-edge expertise in areas such as business law, taxation, accounting procedures, human resource management and entrepreneurship.
4. Promote the use of internship training as a springboard for broader institutional–industrial relationship.
5. Developing of social consciousness among students.

### **4. Programme Educational Outcomes (PEOs)**

#### **1. Values of Life, Ethics & Social Concern**

The graduates exhibit truth, loyalty, and love as integral moral principles, thereby contributing to a society characterized by enhanced well-being and fundamental goodness in behavior.

#### **2. Employability & Entrepreneurship**

The graduates apply analytical, logical, and critical problem-solving skills in professional contexts, elevating employability and cultivating entrepreneurial capabilities through upskilling.

#### **3. Regional/National/Global Relevance & Competency**

The graduates foster advanced analytical skills and a heightened appreciation for current Regional/National/Global perspectives, enabling informed and sustainable decision-making in a dynamic environment.

#### **4. Skill Enhancement, Self-Directed & Lifelong Learning**

The graduates independently engage in skill-based learning, utilizing infrastructure and opportunities for continuous upskilling, enabling self-evaluation and lifelong excellence attainment.

## **5. Research Skills & Innovation**

The graduates proficiently apply scientific reasoning, fostering creativity, strategic thinking, and effective problem-solving skills. They demonstrate a core competency in generating innovative ideas for advancements and inventions.

## **5. Programme Outcomes:**

### **PO 1: KNOWLEDGE MANAGEMENT AND PROFESSIONAL COMPETENCY:**

To understand the fundamental business concepts including accounting, finance, banking, taxation, marketing and management.

### **PO 2: CRITICAL THINKING AND PROBLEM SOLVING:**

To develop critical thinking skills, cultivating the capacity to address challenges and find effective solutions in a business context.

### **PO 3: TEAM WORK AND LEADERSHIP:**

To foster the ability to work collaboratively in teams and assume leadership roles.

### **PO 4: COMMUNICATION SKILLS AND DIGITAL LITERACY:**

To enhance written and verbal communication skills essential for effective business correspondence and also to be proficient in using relevant business technologies and software.

### **PO 5: MULTICULTURAL ETHICS AND COMPETENCE:**

To understand the impact of globalization on business and to develop a sense of Multicultural ethical decision-making in international business environments.

## **6. Programme Specific Outcomes (PSOs)**

**PSO 1:** Develop a thorough understanding of various laws relevant to corporate secretarial functions and be proficient in performing various secretarial duties.

**PSO 2:** Proficient in financial analysis, budgeting, and reporting to support decision-making processes with a focus on financial insight.

**PSO 3:** Demonstrate expertise in ensuring corporate compliance with legal and regulatory requirements, encompassing filing obligations, disclosure norms, and corporate governance guidelines.

**PSO 4:** Awareness of ethical considerations and professional responsibilities relevant to corporate secretarial roles, including confidentiality, integrity, and accountability.

**PSO 5:** Commitment to lifelong learning and professional development to stay abreast of evolving legal and regulatory systems.

### 7. PEO – PO mapping

	<b>PEO 1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>
<b>PO 1</b>	3	3	3	3	3
<b>PO 2</b>	3	3	3	3	3
<b>PO3</b>	3	3	3	3	3
<b>PO 4</b>	3	3	3	3	3
<b>PO 5</b>	3	3	3	3	3

### 8. PO – PSO mapping

	<b>PO 1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>PSO 1</b>	3	3	3	3	3
<b>PSO 2</b>	3	3	3	3	3
<b>PSO3</b>	3	3	3	3	3
<b>PSO 4</b>	3	3	3	3	3
<b>PSO 5</b>	3	3	3	3	3

### 9. Choice Based Credit System (CBCS)

The College follows the CBCS with Grades under the Semester pattern. Each course is provided with a credit point based on the quantum of subject matter, complexity of the content and the hours of teaching allotted. This is done after a thorough analysis of the content of each subject paper by the members of the Board of Studies and with the approval of the Academic Council. Students are also offered a variety of Job oriented Elective, Multidisciplinary skill-based courses as part of the curriculum. Students can earn extra credits by opting for Massive Open Online Courses (MOOCs) and Certificate Courses.

The evaluation method under CBCS involves a more acceptable grading system that reflects the personality of the student. This is represented as Cumulative Grade Point Average (CGPA) and Grade Point Average (GPA) which are indicators of the Academic Performance of the student. It provides students with a scope for horizontal mobility and empowers them with the flexibility of learning at their convenience.

### **Eligibility for Admission**

### **Duration of the Course**

The B. Com Corporate Secretaryship Programme is of three years duration with six semesters. The period from June to November is termed as the odd semester and the period from December to April is referred to as the even semester. Each semester must compulsorily have 90 working days before the students appear for the final End Semester Exam.

### **Course of Study**

The main course of study for the Bachelor's Degree shall consist of the following:

#### **Foundation Courses**

**PART - I:** Tamil/ Hindi /Sanskrit/French

**PART - II:** English

#### **Core Courses**

**PART - III:** Consisting of (a) Main subject (b) Allied Subjects (c) Elective subjects related to the main subject of study and project work.

**PART – IV:** Those who have not studied Tamil up to XII standard and have taken a non- Tamil language under Part – I, shall opt for Basic Tamil in the first two semesters.

Those who have studied Tamil up to XII standard, and taken a non -Tamil language under Part – I, shall opt for Advanced Tamil in the first two semesters.

Others, who do not come under either of the clauses mentioned above, can choose a Non-Major Elective (NME) in the first two semesters.



**Soft Skills** (I, II, III & IV Semesters)

**Self-Study** (Compulsory) Course (III Semester)

**Environmental Studies** (IV Semester)

**Value Education** (V Semester)

**Summer Internship** (After IV Semester)

**PART - V: Compulsory Extension Services**

A Student shall be awarded one credit for compulsory extension service. A student must enroll in NSS / NCC /Sports & Games/ Citizen Consumer Club / Enviro Club or any other service organization in the College and should put in compulsory minimum attendance of 40 hours, which shall be duly certified by the Principal of the College. If a student lacks 40 hours compulsory minimum attendance in the extension services in any Semester, s/he shall have to compensate the same, during the subsequent Semesters.

### **Course Structure**

The B. Com Corporate Secretaryship programme consists of 15-19 Core courses with 3-4 credits for each paper, 3 Elective courses and 4 Allied courses with 4-5 credits for each paper in addition to 4 Soft Skill courses with two credits each. Internship as a compulsory component carries 2 credits.

Internship training is a compulsory component for all the UG & PG programmes.

### **10. Consolidated Credit Structure for all the 3 years**

<b>Course component</b>		<b>No. of Papers</b>	<b>Credits</b>
<b>Part I</b>	Language	2	6
<b>Part II</b>	English	2	6
<b>Part III</b>	Core	19	76
	Allied	4	20
	Elective	3	15
<b>Part IV</b>	NME	2	4
	Soft Skills	4	8

	EVS	1	2
	Value Education	1	2
	Internship	1	2
	Self-study course	1	2
<b>Part V</b>	Extension activity	1	1
<b>Total</b>		<b>41</b>	<b>144</b>

### 10.Credit Distribution for Each Semester:

Semester	Part	Course Component	Name of the Course	Credits	Hours / week	CIA	ESE	Total
<b>I</b>	<b>I</b>	Language - I	Tamil-I/Hindi-I/ Sanskrit – I/ French - I	3	6	50	50	100
	<b>II</b>	English - I	English - I	3	4	50	50	100
	<b>III</b>	Core - I	Financial Accounting I	4	5	50	50	100
		Core - II	Principles of Economics	4	5	50	50	100
		Allied - I	Corporate E -Management	5	6	50	50	100
	<b>IV</b>	NME - I	Basic Tamil-I / Advanced Tamil –I / Corporate Social Responsibility	2	2	50	50	100
		Soft Skills – I	Communication skills and Personality Development skills	2	2	50	50	100
<b>Total</b>				<b>23</b>	<b>30</b>	<b>350</b>	<b>350</b>	<b>700</b>

Semester	Part	Course Component	Name of the Course	Credits	Hours / week	CIA	ESE	Total
<b>II</b>	<b>I</b>	Language - II	Tamil-II /Hindi-II /Sanskrit –II/ French - II	3	6	50	50	100
	<b>II</b>	English – II	English – II	3	4	50	50	100
	<b>III</b>	Core - III	Financial Accounting II	4	5	50	50	100
		Core - IV	Company Law & Secretarial Practice I	4	5	50	50	100
		Allied - II	Marketing Principles and Practice	5	6	50	50	100
	<b>IV</b>	NME - II	Basic Tamil II / Advanced Tamil-II/ Boundaries and Techniques For Wellness	2	2	50	50	100
		Soft Skills - II	Interview skills and Resume writing	2	2	50	50	100
<b>Total</b>				<b>23</b>	<b>30</b>	<b>350</b>	<b>350</b>	<b>700</b>

Semester	Part	Course Component	Name of the Course	Credits	Hours / week	CIA	ESE	Total
III	III	Core V	Corporate Accounting I	4	6	50	50	100
		Core VI	Company Law & Secretarial Practice II	4	6	50	50	100
		Core VII	Corporate Correspondence	4	5	50	50	100
		Core VIII	Corporate Governance	4	5	50	50	100
		Allied III	Business Statistics-I	5	6	50	50	100
	IV	Soft Skills III	Digital Proficiency and Multimedia skills	2	2	50	50	100
		Self-study paper (Compulsory Course) Can choose any one from the two given	1. Indian Heritage and Knowledge System/ 2. Contemporary World and Sustainable Development	2	-	-	100	100
<b>Total</b>				<b>25</b>	<b>30</b>	<b>300</b>	<b>400</b>	<b>700</b>

Semester	Part	Course Component	Name of the Course	Credits	Hours / week	CIA	ESE	Total
IV	III	Core IX	Corporate Accounting II	4	5	50	50	100
		Core X	Financial Management (Common to B. Com Gen, CS, BM, MM, A&F, ISM & BBA)	4	5	50	50	100
		Core XI	Goods and Service Tax and Customs law (Common to B. Com Gen, CS, BM, A&F & BBA)	4	5	50	50	100
		Core XII	Commercial and Industrial law	4	5	50	50	100
		Allied IV	Business Statistics-II	5	6	50	50	100
		IV	Soft Skills IV	Foundations of Quantitative Aptitude	2	2	50	50
	EVS		Environmental Studies	2	2	50	50	100
	<b>Total</b>				<b>25</b>	<b>30</b>	<b>350</b>	<b>350</b>

Semester	Part	Course Component	Name of the Course	Credits	Hours / week	CIA	ESE	Total
V	III	Core XIII	Management Accounting (Common to B. Com Gen, CS,MM,A&F,ISM &BBA)	4	6	50	50	100
		Core XIV	Entrepreneurship & Business Development	4	6	50	50	100
		Core XV	Income Tax Law & Practice-I (Common to B. Com Gen,CS &A&F)	4	6	50	50	100
		Core XVI	Principles of Auditing	4	6	50	50	100
		Elective I - IDE	Corporate Venture & Business Ethics	5	5	50	50	100
	IV	Value Education	Value Education	2	1	50	50	100
		Internship	Internship	2	-	-	-	-
<b>Total</b>				<b>25</b>	<b>30</b>	<b>300</b>	<b>300</b>	<b>600</b>

Semester	Part	Course Component	Name of the Course	Credits	Hours / week	CIA	ESE	Total
VI	III	Core XVII	Cost Accounting Theory & Practice	4	6	50	50	100
		Core XVIII	Securities law and Market Operations	4	6	50	50	100
		Core XIX	Income Tax Law & Practice-II (Common to B.Com Gen, CS &A&F)	4	6	50	50	100
		Elective II	Management for Corporates	5	6	50	50	100
		Elective III	Institutional Training	5	6	50	50	100
	V	Extension activity	Participation in NSS/NCC/ Enviro Club, etc.	1	-	-	-	-
<b>Total</b>				<b>23</b>	<b>30</b>	<b>250</b>	<b>250</b>	<b>500</b>
<b>Grand Total</b>				<b>144</b>	<b>180</b>			

## Examination

Continuous Internal Assessment (CIA) will be for 50 percent and End Semester Examination (ESE) will be for 50 percent.

## Continuous Internal Assessment (CIA)

Every semester will have a mid-semester examination which will be conducted on completion of 45 working days in each semester. A Model exam for three hours duration will be conducted on completion of 80 working days in each semester. For the courses coming under Part IV, ESE will be conducted in MCQ pattern. Internship credits will be given in semester V after verification of documents by the respective Heads.

The schedule for these tests is as follows:

CIA	Schedule	Syllabus Coverage
Mid Semester Examination	After <b>45</b> working days of the Semester	60%
Model Examination	After <b>80</b> working days of the Semester	95%

The components for the CIA (Theory & Practical) are as follows:

Internal Components			
Assessment Type	Nature	Maximum Marks	% of Weightage
CIA	Mid Semester Examination	50	10
Model	Model Examination	100	10
	Assignment		10
	Class activities		15
	Attendance		5
Total			50

The class activity relates to a programme of accepted innovative techniques such as Seminar, Quiz, Portfolio creation, Power Point presentation, Objective tests, Role play, Group discussion, Case Study etc. The mode of evaluation of the class activity will be fixed before the commencement of the semester and an approval will be obtained from the Head of the programme / wing. The students will be informed of the various methods of evaluation once the semester begins.

A record of all such assessment procedures will be maintained by the department and is open for clarification. Students will have the right to appeal to the Principal in case of glaring disparities in marking. CIA marks for practical subjects will be awarded by the respective faculty based on the performance of the student in the model practical examination, observation notebook, submission of record books, regularity and attendance for the practical classes. The attendance particulars for practical classes will be maintained by the concerned faculty. The marks for attendance will be awarded as per the following:

<b>Percentage of General Attendance</b>	<b>Marks Awarded</b>
90 - 100	5
75 - 89.99	4
65-74.99	3
<65	0

### **End Semester Examinations (ESE)**

After the completion of a minimum of 90 working days each semester, the End Semester Examinations will be conducted. Examinations for all UG and PG Programmes will be held for all courses in November / December and April / May. Practical examinations will be conducted only during the end of the odd / even semester before, during or after the commencement of the theory exam. The schedule for ESE Practical will be notified by the Controller of Examinations in consultation with the Dean (Academics)

### **12. Mode of Evaluation**

<b>METHODS OF EVALUATION</b>		
Internal Evaluation	Mid Sem Exam (10)	50 Marks
	Model Exam (10)	
	Assignment (10)	
	Class activity (15)	
	Attendance (5)	
External Evaluation	End Semester Examination	50 Marks
<b>Total</b>		<b>100 Marks</b>

### 13. Method of assessment

<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>• The lowest level of questions requires students to recall information from the course content</li> <li>• Knowledge questions usually require students to identify information in the textbook.</li> <li>• Suggested Keywords: <b>Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which, Who, Why</b></li> </ul>
<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>• Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words.</li> <li>• The questions go beyond simple recall and require students to combined at altogether</li> <li>• Suggested Keywords: <b>Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate</b></li> </ul>
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>• Students have to solve problems by using / applying a concept learned in the classroom.</li> <li>• Students must use their knowledge to determine a exact response.</li> <li>• Suggested Keywords: <b>Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, Make use of, Model, Organize, Plan, Select, Solve, Utilize</b></li> </ul>
<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>• Analyzing the question is one that asks the students to breakdown something into its component parts.</li> <li>• Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.</li> <li>• Suggested Keywords: <b>Analyze, Assume, Categorize, Classify, Compare, Conclusion, Contrast, Discover, Dissect, Distinguish, Divide, Examine, Function, Inference, Inspect, List, Motive, Relationships, Simplify, Survey, Take part in, Test for, Theme</b></li> </ul>
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>• Evaluation requires an individual to make judgment on something.</li> <li>• Questions to be asked to judge the value of an idea, a character , a work of art, or a solution to a problem.</li> <li>• Students are engaged in decision-making and problem–solving.</li> <li>• Evaluation questions do not have single right answers.</li> <li>• Suggested Keywords: <b>Agree, Appraise, Assess, Award, Choose, compare, Conclude, Criteria, Criticize, Decide, Deduct, Defend, Determine, Disprove, Estimate, Evaluate, Explain, Importance, Influence, Interpret, Judge, Justify, Mark, Measure, Opinion, Perceive, Prioritize, Prove, Rate, Recommend, Rule on, Select, Support, Value</b></li> </ul>

**Create (K6)**

- The questions of this category challenge students to get engaged in creative and original thinking.
- Developing original ideas and problem solving skills
- Suggested Keywords:

**Adapt, Build, Change, Choose, Combine, Compile, Compose, Construct, Create, Delete, Design, Develop, Discuss, Elaborate, Estimate, Formulate, Happen, Imagine, Improve, Invent, Make up, Maximize, Minimize, Modify, Original, Originate, Plan, Predict, Propose, Solution, Solve, Suppose, Test, Theory**



# **SEMESTER I**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE I</b>
<b>COURSE NAME: FINANCIAL ACCOUNTING I</b>	<b>COURSE CODE:</b>
<b>SEMESTER: I</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:75</b>
<b>THEORY AND PROBLEMS</b>	

**COURSE OBJECTIVE:**

To make students to understand the concepts of financial transactions and various Conventions & practice of Fundamentals of Accounting

**COURSE OUTCOMES:**

1. Understand the fundamentals of accounting and the preparation of financial statement
2. Interpret the difference between cashbook and passbook balance and preparation of the statement.
3. Impart knowledge on the different types of depreciation methods
4. Examine the concept of departmental accounting
5. Distinguish between consignment and joint ventures and understand the concepts of it.

**UNIT I: PREPARATION OF FINANCIAL STATEMENT**

**(17 Hours)**

Meaning and Scope of Accounting - Branches of Accounting – Objectives of Accounting – Brief outline on Indian Accounting Standards - Preparation of Final Accounts - Trading Account- Profit & Loss Account - Balance Sheet – Adjusting Entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings.

**UNIT II BANK RECONCILIATION STATEMENT AND AVERAGE DUE DATE (17 Hours)**

Bank reconciliation statement - Reasons for difference between cash book and passbook balance - Preparation of Bank Reconciliation statement- Average Due Date

**UNIT III DEPRECIATION AND INSURANCE CLAIMS:**

**(15 Hours)**

Depreciation - Meaning – Causes – Difference among Depreciation, Amortization and Depletion -Concept of Depreciation – Different Methods of Depreciation-providing Depreciation as per Indian Accounting Standard-Straight Line Method and Written Down Value Method (Change in method excluded) – Insurance Claims – Calculation of Claim Amount – Average Clause (Loss of Stock Only)

**UNIT IV DEPARTMENTAL ACCOUNTING:****(14 Hours)**

Departmental Accounting need, features, Basis of Apportionment of Expenses, treatment of Inter-Departmental Transfers at cost or Selling Price-Treatment of Expenses that cannot be apportioned – Preparation of Departmental profit and loss account.

**UNIT V CONSIGNMENT AND JOINT VENTURE:****(12 Hours)**

Consignment Account –Valuation of Closing Stock – Normal and Abnormal Loss – Goods sent At invoice price – Joint Venture –Difference between consignment and Joint Venture – Accounting Entries; in the books of co-venture's – in separate set of books

**THEORY- 20 % PROBLEMS- 80 %****RECOMMENDED TEXTBOOKS:**

1. Gupta. R.L & Gupta. V.K,2005, Financial Accounting, Sultan Chand & Sons, New Delhi,6th edition.
2. Lt Bhupinder, Principles of Financial Accounting, Cengage Publication
3. ReddyT.S&Murthy.A,2007, Financial Accounting, Margham Publications, Chennai,5thedition.
4. Dr.S.Manikandan, Financial Accounting, Scitech Publications, Chennai.

**REFERENCE BOOKS:**

1. Goel. D. K and Shelly Goel, 2018, Financial Accounting, Arya Publications,2nd edition.
2. Jain. S. P&Narang.K,1999, Financial Accounting, Kalyani Publishers, Ludhiana,4thedition.
3. Rakesh Shankar. R & Manikandan. S, Financial Accounting, SCITECH,3rdedition.
4. Shukla & Grewal,2002, Advanced Accounting, Sultan Chand & Sons, NewDelhi,15thedition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

**E-LEARNING RESOURCES:**

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. [https://en.wikipedia.org/wiki/Single-entry\\_bookkeeping\\_system](https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system)
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
				100

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	2	1	1	1	-	-
TOTAL	7	5	2	5	-	4
	<b>SECTION A-12</b>		<b>SECTION B-7</b>		<b>SECTION C-4</b>	

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO 1	Understand the fundamentals of accounting and the preparation of financial statement	1,2,3,4,5	K1, K2, K3, K4
CO 2	Interpret the difference between cashbook and passbook balance and preparation of the statement.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 3	Impart knowledge on the different types of depreciation methods	1,2,3,4,5	K1, K2, K3, K4, K5
CO 4	Examine the concept of departmental accounting	1,2,3,4,5	K1, K2, K3, K4, K5
CO 5	Distinguish between consignment and joint ventures and understand the concepts of it.	1,2,3,4,5	K1, K2, K3, K4

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Creat**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE II</b>
<b>COURSE NAME: PRINCIPLES OF ECONOMICS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: I</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS:75</b>
<b>THEORY</b>	

### **COURSE OBJECTIVES:**

To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Discuss the basics of economics and various concepts.
2. Understand demand and supply functions.
3. Develop a basic understanding of consumer behavior.
4. Comprehend the various product pricing methods adopted under different types of competition.
5. Summarize the topic of Indian Economy

### **UNIT I INTRODUCTION TO ECONOMICS**

**(15hours)**

Introduction to Economics – Economics – Definition, Scope and Importance of Business Economics – Concepts: Production Possibility Frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts -Time and Discounting Principles - Concept of Efficiency

### **UNIT II DEMAND AND SUPPLY FUNCTIONS**

**(15hours)**

Demand and Supply Functions - Meaning of Demand – Determinants and distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

### **UNIT III CONSUMER BEHAVIOR**

**(20 hours)**

Consumer Behavior: Law of Diminishing Marginal utility – Equi - marginal Utility - Indifference Curve – Definition, Properties and equilibrium- Production- Law of Variable Proportion - Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale Cost Classification – Break Even Analysis.

## **UNIT IV PRODUCT PRICING**

**(15 hours)**

Product Pricing: Price and Output Determination under Perfect Competition -Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly Pricing objectives and Methods

## **UNIT- V: OVERVIEW OF INDIAN ECONOMY**

**(10 hours)**

Overview of Indian Economy-Characteristics-Recent trends- NITI Aayog – Industrial Policy Resolution 1948.

### **RECOMMENDED TEXTBOOKS:**

1. Dr. J. Sivashankar & Dr. D. Ranjith Kumar, Business Economics, Mangalam Publications.
2. S.Shankaran, Business Economics - Margham Publications.

### **REFERENCE BOOKS:**

1. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons –New Delhi – 02.
2. Francis Cherunilam, Business Environment, Himalaya Publishing House -Mumbai – 04.
3. Peter Mitchelson and Andrew Mann, Economics for Business, Thomas Nelson Australia -Can -004603454.
4. Chaudhary C.M Business Economics, RBSA Publishers, Jaipur - 03.
5. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi

### **E-LEARNING RESOURCES:**

1. <https://www.econlib.org/library/Marshall/marP.html>
2. <https://open.umn.edu/opentextbooks/textbooks/32>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

<b>SECTION</b>	<b>QUESTION COMPONENT</b>	<b>NUMBERS</b>	<b>MARKS</b>	<b>TOTAL</b>
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

<b>UNITS</b>	<b>SECTION A</b>	<b>SECTION B</b>	<b>SECTION C</b>
I	3	1	1
II	2	2	1
III	3	2	2
IV	2	1	1
V	2	1	1
<b>TOTAL</b>	<b>12</b>	<b>7</b>	<b>6</b>
<b>SECTION A 12</b>		<b>SECTION B 7</b>	<b>SECTION C 6</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3



PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO 1	Discuss the basics of economics and various concepts.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 2	Understand demand and supply functions.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 3	Develop a basic understanding of consumer behavior.	1,2,3,4,5	K1, K2, K3, K4,
CO 4	Comprehend the various product pricing methods adopted under different types of competition.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 5	Summarize the topic of Indian Economy	1,2,3,4,5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: ALLIED I</b>
<b>COURSE NAME: CORPORATE E-MANAGEMENT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: I</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

### **COURSE OBJECTIVE:**

To teach the basics of Computer and Computer applications-oriented programs in relation to corporate management.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Outline the introduction to computer, classification and its uses in business.
2. Discuss the operating system, hardware and software and computer networks.
3. Demonstrate a basic use of internet, email in current scenario and be aware of it.
4. Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.
5. Communicate the legal framework of e-commerce and assess the various modes of electronic payment system.

### **UNIT I INTRODUCTION TO COMPUTERS**

**(18 Hours)**

Introduction to computers –Characteristics - Classification –Advantages & Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices - Input Devices Output Devices.

### **UNIT II OPERATING SYSTEM**

**(18 Hours)**

Concept of Operating System – Functions - Advantages – Classification - Assembler, Compiler, Interpreter– Hardware & Software and its types, Computer Networks – Classification – Typology of Networks.

### **UNIT III INTRODUCTION TO INTERNET**

**(18 Hours)**

Introduction to Internet – Advantages & Uses of Internet - Requirements of internet - Internet Service Providers (ISPs), IP Addressing - Domain Name - Web Browser- E-Mail– Advantages & Disadvantages of E- Mail.

### **UNIT IV MULTIMEDIA**

**(18 Hours)**

Multimedia – meaning –Basic Concepts & Elements of Multimedia- Text, Images, Sound/ Audio, Video, Graphics and Animations – Uses of multimedia in Education and Entertainment.

## **UNIT V E-COMMERCE**

**(18 Hours)**

E-Commerce –Benefits – Nature- Classification of E-commerce –Advantages & Disadvantages of E-Commerce. Traditional Commerce vs. E-Commerce – Payment through Electronic mode.

### **RECOMMENDED TEXTBOOKS:**

1. Fundamentals of Computer Science and Communication - Alexix Leon, Mathew Leon -Engineering.
2. Fundamentals of Information Technology - Alexix Leon, MathewLeon

### **REFERENCE BOOKS:**

1. Every Students guide to Internet. – John Callahan.
2. E-Commerce - K.K.Bajai and Debjani Nag - The cutting edge of Business.
3. Introduction to Information Technology – P.Rizwan Ahmed – Margham Publications.
4. E-Commerce -Dr.K.Abirami Devi &Dr.M.Alagammai – Margham Publications

### **E-LEARNING RESOURCES:**

1. <https://peda.net/kenya/ass/subjects2/computer-studies/form-1/itc2>
2. <https://www.techtarget.com/whatis/definition/operating-system-OS>
3. <https://www.geeksforgeeks.org/introduction-to-internet/>

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**QUESTION PAPER PATTERN**

<b>SECTION</b>	<b>QUESTION COMPONENT</b>	<b>NUMBERS</b>	<b>MARKS</b>	<b>TOTAL</b>
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

<b>UNITS</b>	<b>SECTION A</b>	<b>SECTION B</b>		<b>SECTION C</b>	
I	3	1		2	
II	2	2		1	
III	2	1		1	
IV	2	1		1	
V	3	2		1	
<b>TOTAL</b>	12	7		6	
<b>SECTION A - 12</b>		<b>SECTION B - 7</b>		<b>SECTION C - 6</b>	

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	3	3	2	3
CO 2	3	3	3	2	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO 1	Outline the introduction to computer, classification and its uses in business.	1,2,3,4,5	K1, K2, K3, K4,
CO 2	Discuss the operating system, hardware and software and computer networks.	1,2,3,4,5	K1, K2, K3, K4,
CO 3	Demonstrate a basic use of internet, email in current scenario and be aware of it.	1,2,3,4,5	K1, K2, K3, K4,
CO 4	Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.	1,2,3,4,5	K1, K2, K3, K4,
CO 5	Communicate the legal framework of e-commerce and assess the various modes of electronic payment system.	1,2,3,4,5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: NME I</b>
<b>COURSE NAME: CORPORATE SOCIAL RESPONSIBILITY</b>	<b>COURSE CODE:</b>
<b>SEMESTER: I</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS:30</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To create awareness of corporate social responsibility and familiarize the students with leadership, sustainability and Globalization concepts.

**COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Create awareness about corporate social responsibility.
2. Interpret the theories and strategies involved in corporate social responsibility.
3. Familiarize the students with leadership, sustainability and globalization concepts.
4. Impart knowledge on sustainability and the concerns surrounding it.
5. Analyze the effects of globalization on Corporate social responsibility

**UNIT I INTRODUCTION**

**(6Hours)**

Introduction – Definitions- Effects of Organizational Activity - Principles of CSR -Prominence of CSR –Sustainability –Environmental Issues-Externalizing- Social Contract.

**UNIT II CSR AND STRATEGY**

**(6Hours)**

Introduction-Role of A Business Manager – Importance of Performance Measurement Managers and Business Ethics-Corporate Governance

**UNIT III CORPORATE SOCIAL RESPONSIBILITY AND LEADERSHIP**

**(6Hours)**

Introduction – The Concept of Leadership-Styles of Leadership – Motivation-Sources of Power – Systems of Control – Corporate Planning- Planned and Emergent Strategy –Agency Theory-Limitations Of Agency Theory.

**UNIT IV ISSUES CONCERNING SUSTAINABILITY**

**(6Hours)**

Defining Sustainability - Sustainability and The Cost of Capital – Redefining Sustainability-Distributable Sustainability-Summarizing Sustainability.

**UNIT V GLOBALISATION AND CSR**

**(6Hours)**

Defining Globalization – How Globalization affects CSR - Globalization, Corporate Failures and CSR-Globalization an Opportunity or Threat for CSR – CSR issues in not profit organization – accounting issues.

**RECOMMENDED TEXTBOOKS:**

1. Sanjay Agarwal K., Corporate Social Responsibility in India, Response Books, 2008

**REFERENCE BOOKS:**

1. David crowther, Corporate Social Responsibility, Gular Aras & Ventus Publishing APS 2008. (ISBN 978-87-7681-415-1).
2. John Hancock, Investing in CSR, British Library Cataloguing, 2005.
3. Wiliam D. Werther & David Chandeler, Strategic Corporate Social Responsibility, Sage Publication, 2010

**E-LEARNING RESOURCES:**

1. <https://www.businessnewsdaily.com/4679-corporate-social-responsibility.html>
2. <https://www.intechopen.com/chapters/63208>

**Question Paper Pattern - MCQs**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: SOFT SKILL-I</b>
<b>COURSE NAME: COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT SKILLS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: I</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>

### **COURSE OBJECTIVE:**

To build communication skills for personal and professional development.

### **COURSE OUTCOMES:**

1. Students will demonstrate the ability to actively listen to others, understand diverse perspectives, and paraphrase key points accurately, enhancing their comprehension skills in various personal and professional contexts.
2. Students will be able to articulate thoughts, ideas, and information clearly and concisely, using appropriate language and structure to convey messages effectively in both written and verbal communication
3. Students will develop confidence in expressing opinions, asserting boundaries, and advocating for themselves and others, leading to enhanced self-assurance and effectiveness in interpersonal and group communication.
4. Students will learn to adapt their communication style and approach based on the audience, context, and purpose of communication, fostering flexibility and versatility in interacting with diverse individuals and groups.
5. Students will acquire techniques for resolving conflicts, managing disagreements, and negotiating mutually beneficial outcomes through effective communication strategies, promoting constructive problem-solving and collaboration in personal and professional settings.

### **UNIT I Types of Communication**

**(6 Hours)**

Verbal Communication - Nonverbal Communication - Visual Communication - Written Communication - Interpersonal Communication - Group Communication - Mass Communication - Digital Communication- Barriers – Language- Cultural- Psychological- Semantic- Technological Barriers

### **UNIT II Etiquette & Ethical Practices in Communication**

**(6 Hours)**

Active Listening - Respectful Language - Clarity and Conciseness – Truthfulness-Professionalism-Tone - Timeliness - Constructive Feedback - Confidentiality - Cultural Sensitivity - - Emotional Intelligence-Social Intelligence- Social Etiquettes-Accountability

### **UNIT III Self Actualization**

**(6 Hours)**

SWOC Analysis- Self Regulation-Self Evaluation, Self-Monitoring, Self- Criticism, Self- Motivation, Self-awareness and Reflection:



#### **UNIT IV Leadership and Teamwork**

**(6 Hours)**

Leadership Skills: Leadership styles- Goal-setting and decision-making- Motivation and influence- Team Dynamics: Team building activities- Conflict resolution- Collaborative problem-solving

#### **UNIT V Stress and Time Management**

**(6 Hours)**

Definition of Stress, Types of Stress, Symptoms of Stress, Stress coping ability, Stress Inoculation Training, Time Management and Work-Life Balance: Self-discipline Goal-setting

#### **RECOMMENDED TEXTBOOKS**

1. Goleman, Daniel (2006) *Emotional Intelligence*, Bantam Books
2. Linden, Wolfgang (2004) *Stress Management- From Basic Science to Better Practice*- University of British Columbia, Vancouver, Canada.
3. Hasson, Gill (2012) *Brilliant Communication Skills*. Great Britain: Pearson Education.
4. Monippally, Matthukutty, M. *Business Communication Strategies*. New Delhi: Tata McGraw-Hill Publishing Company Ltd., 2001.
5. Raman, Meenakshi & Sangeetha Sharma (2011) *Communication Skills*, Oxford University Press.

#### **REFERENCE BOOKS**

1. N.Krishnaswamy *Current English for College* (1st Edition) - Trinity Press
2. Wood, Julia T (2015) *Interpersonal Communication: Everyday Encounters* 8th Edition, Cengage Learning.

#### **E-LEARNING RESOURCES:**

1. <http://www.albion.com/netiquette/corerules.html>
2. <http://www.englishdaily626.com/c-errors.php>
3. <https://www.helpguide.org/articles/relationships-communication/nonverbal-communication.htm>
4. <https://www.communicationtheory.org/verbal-vs-non-verbal-communication-with-examples/>
5. <https://letstalkscience.ca/educational-resources/backgrounders/digital-citizenship-ethics>
6. <https://www.switchboard.app/learn/article/teamwork-leadership-skills>

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**QUESTION PAPER PATTERN**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Answer any 5 out of 7 questions (answer in 50 words)	1-7	2	<b>10</b>
<b>B</b>	Answer any 4 out of 6 questions (answer in 300 words)	8-13	5	<b>20</b>
<b>C</b>	Answer any two( Internal (Choice)	14-15	10	<b>20</b>
	Internal & Viva Voce		50	<b>50</b>

**BREAK UP OF QUESTIONS**

<b>UNITS</b>	<b>SECTION A</b>	<b>SECTION B</b>	<b>SECTION C</b>
I	2	2	----
II	2	1	1
III	1	1	1
IV	1	1	1
V	1	1	1
<b>TOTAL</b>	7	6	4
	<b>SECTION A - 7</b>	<b>SECTION B - 6</b>	<b>SECTION C - 4</b>

# **SEMESTER II**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE III</b>
<b>COURSE NAME: FINANCIAL ACCOUNTING II</b>	<b>COURSE CODE:</b>
<b>SEMESTER: II</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY AND PROBLEMS</b>	

### **COURSE OBJECTIVE:**

Students to get acquaintance with the Accounting Methods and Practices of various business organizations.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Discuss the concepts of branch accounts and the system involved.
2. Familiarize hire purchase system concept.
3. Interpret the fundamentals of partnership and learn the treatment of accounts during various stages.
4. Examine the process involved during dissolution of a partnership.
5. Recall the various accounting standards.

### **UNIT I BRANCH ACCOUNTS**

**(12 Hours)**

Branch Accounts – Dependent Branches – Debtors System - Goods invoiced at cost and Invoice price – Stock & Debtors System– Goods invoiced at cost and Invoice price.

### **UNIT II HIRE-PURCHASE AND INSTALLMENT SYSTEM**

**(12 Hours)**

Hire-purchase and Installment System – Default and repossession – Installment Purchase System. (Excluding “Hire Purchase Trading A/c”)

### **UNIT III PARTNERSHIP ACCOUNTS**

**(17 Hours)**

Partnership Accounts – Admission of a Partner- Adjustment in the profit-sharing ratio – Adjustment for Goodwill–Application of Accounting Standard (AS)10 – Revaluation of assets & Liabilities–Adjustment of capitals – Retirement of a Partner – Death of a partner

### **UNIT IV DISSOLUTION OF PARTNERSHIP**

**(17 Hours)**

Dissolution of partnership – Insolvency of a partner (application of Indian Partnership Act, 1932) – Insolvency of all partners – gradual realization of asset and piecemeal distribution.

### **UNIT V ACCOUNTING STANDARDS, IND – AS AND IFRS**

**(17 Hours)**

Introduction to (GAAPs) Generally Accepted Accounting Principles – Ind – AS Indian Accounting Standards – Difference between Accounting Standard and Indian Accounting Standard – International Financial Reporting Standards – Influence of IFRS on Ind – AS – Difference between IFRS and Indian GAAP – Methods or Procedures of Adoption of IFRS

**THEORY - 20 %      PROBLEMS - 80 %**

**RECOMMENDED TEXTBOOKS:**

1. Gupta. R. L& Gupta.V.K,2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Lt Bhupinder , Principles of Financial Accounting , Cengage Publication
3. ReddyT.S&Murthy.A,2007, Financial Accounting, Margham Publications, Chennai,5th edition.
4. Dr.S. Manikandan, Financial Accounting, Scitech Publications,Chennai.

**REFERENCE BOOKS:**

1. Principles and practice of Accounting-R.L. Gupta & V. K . Gupta–Sultan Chand & sons.
2. Financial Accounting–S.P. Jain & K.L.Narang–Kalyani Publishers.

**E-LEARNING RESOURCES:**

1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	2	-	1
II	1	1	1	1	-	-
III	2	2	-	1	-	2
IV	1	1	-	1	-	1
V	2		1		-	
TOTAL	7	5	2	5	-	4
	<b>SECTION A-12</b>		<b>SECTION B-7</b>		<b>SECTION C-4</b>	

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Discuss the concepts of branch accounts and the system involved.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Familiarize hire purchase system concept.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Interpret the fundamentals of partnership and learn the treatment of accounts during various stages.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Examine the process involved during dissolution of a partnership.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Recall the various accounting standards.	1, 2, 3, 4, 5	K1, K2, K3, K4

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE IV</b>
<b>COURSE NAME: COMPANY LAW &amp; SECRETARIAL PRACTICE - I</b>	<b>COURSE CODE:</b>
<b>SEMESTER: II</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY</b>	

### **COURSE OBJECTIVE:**

To Impart a Detailed Knowledge of Company Law According to Companies Amendment Act 2013.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Provide knowledge to students on companies, its characteristics, incorporation and other fundamental concepts.
2. Discuss the important documents of an organization – MOA and AOA.
3. Enlighten the students about prospectus and shares and various types under each.
4. Enable the students to understand the concept of initial public offering and procedures.
5. Comprehend the borrowing powers of a company and the membership.

### **UNIT I INTRODUCTION & INCORPORATION (15Hours)**

Company– Definition – Characteristics – Kinds of Company – Doctrine of Lifting Corporate Veil – Stages of Incorporation – Scrutiny of Documents in ROC – CIN- Conversion of company -OPC to Public or Private - Private to Public - Public to Private

### **UNIT II MEMORANDUM & ARTICLES OF ASSOCIATION (15Hours)**

MOA – Forms – Contents – Procedures of Alteration of MOA – AOA – Forms – Content – Procedures of Alteration of AOA – Doctrine of Ultra Vires – Doctrine of Indoor Management – Difference between MOA & AOA..

### **UNIT III PROSPECTUS & SHARE CAPITAL (15Hours)**

Prospectus – Content –Kinds of Prospectus – Statement in Lieu of Prospectus – Legal Formalities for Advertising of Prospectus – Share Capital –Types –Share Certificate – Provisions for Issue of Duplicate Share Certificate – Equity shares with differential voting rights – Sweat Equity Shares – Conditions for Issue – ESOP – Procedures.

### **UNIT IV IPO & PROVISIONS OF SHARES (15Hours)**

General Conditions Regarding IPO – Issue of Warrants – Buy Back Regulations – Transfer and Transmission of Shares – DEMAT of Shares – Procedures – Alteration of Capital – Procedure – Further Issue of Shares –Bonus Shares – Procedure – Rights Issue – Procedure – Debentures – Procedures.

## UNIT V BORROWING POWER & MEMBERSHIP

(15Hours)

Borrowing Powers – Methods – Mortgages & Charges – Registration of Charges – Legal Provisions. Members – Rights – Responsibility – Who can become a Member-Procedure to become member- Cessation of Membership

### RECOMMENDED TEXTBOOKS:

1. Company Law & Secretarial Practice - Sultan Chand & Sons – ND Kapoor .
2. Vijay Nicole Imprints - Company Law and Secretarial Practice , PMS Abdul Gaffoor , S.Thothadri

### REFERENCE BOOKS:

1. Company Law & Secretarial Practice , CS Anoop Jain AJ Publication
2. Company Law Procedures with Compliance's and Checklists , Milind Kasodekar Shilpa Dixit, Amogh Diwan

### E-LEARNING RESOURCES:

1. <https://www.investopedia.com/terms/i/incorporate.asp>
2. <https://cleartax.in/s/company-moa-aoa-under-companies-act>
3. <https://blog.ipleaders.in/concept-prospectus-companies-act-2013/>
4. <https://groww.in/p/what-is-ipo>
5. <https://www.lawteacher.net/free-law-essays/business-law/companies-and-borrowing-power-business-law-essay.php>

### GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>



**BREAK UP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	2	1	2
III	3	1	1
IV	2	1	1
V	3	2	1
TOTAL	12	7	6
<b>SECTION A 12</b>		<b>SECTION B 7</b>	<b>SECTION C 6</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Provide knowledge to students on companies, its characteristics, incorporation and other fundamental concepts.	1,2,3,4,5	K1, K2, K3, K4
CO 2	Discuss the important documents of an organization – MOA and AOA.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 3	Enlighten the students about prospectus and shares and various types under each.	1,2,3,4,5	K1, K2, K3, K4
CO 4	Enable the students to understand the concept of initial public offering and procedures.	1,2,3,4,5	K1, K2, K3, K4
CO 5	Comprehend the borrowing powers of a company and the membership.	1,2,3,4,5	K1, K2, K3, K4

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: ALLIED II</b>
<b>COURSE NAME: MARKETING PRINCIPLES AND PRACTICE</b>	<b>COURSE CODE:</b>
<b>SEMESTER: II</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

### **COURSE OBJECTIVES:**

To Impart Basic Knowledge on Marketing Techniques and the Various Strategy Used in Marketing.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Understand the basics of marketing, its environment and various concepts and philosophies.
2. segmentations of a market.
3. Enumerate different product pricing strategies.
4. Interpret the importance of promotion.
5. Enlighten the students on contemporary topics of marketing.

### **UNIT I INTRODUCTION TO MARKETING**

**(18 Hours)**

Introduction to Marketing Management - Difference between Selling and Marketing - Process of Marketing Management - Marketing Tasks - Scope of Marketing - Core Concept of Marketing - Demand Management in Marketing - Marketing Management Philosophies - Production Concept - Product Concept - Selling Concept - Marketing Concept - Social Marketing Concept - Holistic Concept - Marketing in Economic Development Process - Marketing Environment

### **UNIT II MARKETING PLANNING**

**(18 Hours)**

Identification of market - Market Segmentation - STP Approach - Market Information System (MIS) Consumer Behavior - Demand Forecasting - Components of a Marketing Plan

### **UNIT III PRODUCT PRICING STRATEGY**

**(18 Hours)**

Product - Product Classification - Product Strategies - New Product Development - Product Life Cycle and Marketing Mix - Branding Strategy - Labeling Strategy - Packaging Strategy - Pricing Methods and Strategy

### **UNIT IV PROMOTION AND PLACEMENT MANAGEMENT**

**(18 Hours)**

Integrated Marketing Communication (IMC) - Tools of Promotion - Promotional Strategy - Distribution System - Function of Wholesaler and Retailer

### **UNIT V CONTEMPORARY TOPICS IN MARKETING**

**(18 Hours)**

Marketing of Services - Rural Marketing - International Marketing - Digital Marketing - Marketing through Social Channels - Green Marketing – Technology and Marketing – Marketing Ethics

**RECOMMENDED TEXTBOOKS:**

1. Dr. D. Ranjith Kumar & Dr. J. Sivashankar, Marketing Management – Anvi Books & Publishers
2. Kotler, P. (2007). Marketing Management–The Millennium Edition Prentice Hall of India Private Limited. New Delhi,35-8.
3. Pillai & ; Bagavathi, R. S. N. (1999). Marketing Management. S. chand & ;Co.Ltd.

**REFERENCE BOOKS:**

1. Joshi, G. (2009). Information Technology for retail. Oxford University Press,Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). Marketing management: A strategic decision-making approach. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). Retailing management: Text and cases. Tata McGraw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). Marketing management: Global perspective, Indian context. Macmillan.
5. Withey, F. (2006). Marketing Fundamentals. The Official CIM Coursebook 06/07.Taylor & Francis.

**E-LEARNING RESOURCES:**

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

<b>SECTION</b>	<b>QUESTION COMPONENT</b>	<b>NUMBERS</b>	<b>MARKS</b>	<b>TOTAL</b>
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	2	1	1
III	3	1	2
IV	2	2	1
V	2	1	1
<b>TOTAL</b>	12	7	6
<b>SECTION A-12</b>		<b>SECTION B-7</b>	<b>SECTION C-6</b>

#### PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

#### PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Understand the basics of marketing, its environment and various concepts and philosophies.	1, 3, 4, 5	K1, K2, K3, K4
CO 2	Discuss the segmentations of a market.	1, 3, 4, 5	K1, K2, K3, K4
CO 3	Enumerate different product pricing strategies.	1, 2, 3, 5	K1, K2, K3, K4, K5
CO 4	Interpret the importance of promotion.	1, 4, 5	K1, K2, K3, K4, K5
CO 5	Enlighten the students on contemporary topics of marketing.	1, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: NME II</b>
<b>COURSE NAME: BOUNDARIES AND TECHNIQUES FOR WELLNESS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: II</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
<b>THEORY</b>	

### **COURSE OBJECTIVE:**

Explore the prerequisites for a stress-free life, comprehend anxiety and its coping mechanisms, delve into relaxation techniques and recognize the importance of work-life balance.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Develop a comprehensive understanding of stress, recognizing its various forms, causes, and consequences, enabling them to identify and address stressors in personal and professional settings.
2. Gain competence in identifying, understanding, and managing stress in the workplace, distinguishing between stress and burnout, and implementing strategies to enhance performance and well-being in professional environments.
3. Acquire practical skills in coping with anxiety, understanding relaxation techniques, and mastering effective time management, contributing to a more balanced and stress-free lifestyle.
4. Develop the ability to recognize and prioritize the importance of work-life balance, applying practical strategies to maintain equilibrium, and incorporating wellness practices into daily routines for sustained well-being.
5. Integrate holistic relaxation techniques, such as yoga and meditation, into their lifestyle, appreciating their significance in stress resilience. They will also understand the role of nutrition in supporting overall wellness and stress management.

### **UNIT 1**

**(7 HOURS)**

Pre-requisites of Stress-free Life- concept, features, types - Causes– Environmental, Organizational and Individual Consequences – Physiological, Psychological and Behavioral Symptoms

### **UNIT II**

**(5 HOURS)**

Boundaries – Time boundary – Hygiene boundary – Sexual boundary – Concept and Techniques Time Management - Meaning, Importance of Time Management- Approaches to Time Management

### **UNIT III**

**(7 HOURS)**

Anxiety - Meaning, Mechanisms to cope up with anxiety- Relaxation - Emotional Intelligence

**UNIT IV****(6 HOURS)**

Importance of work-life balance - Strategies for maintaining a healthy work-life balance- Incorporating wellness practices into daily routines

**UNIT V****(5 HOURS)**

Yoga - Importance of Yoga- Meditation – uses- Nutrition for sustained resilience and overall wellness.

**THEORY- 100 %****RECOMMENDED TEXTBOOKS:**

1. " Managing Stress: Principles and Strategies for Health and Well-being” by Meena Jain, Sage Publications India
2. Work-Life Balance: A Strategic Approach" by K. Shyam Sundar, Pearson Education India

**REFERENCE BOOKS:**

1. Greenberg, J. S. Comprehensive Stress Management. (13thed). New York: McGraw Hill publications.
2. "Stress Management: A Comprehensive Guide to Wellness" by A. K. Srivastava, Laxmi Publications
3. Dutta, P,K, Stress management Himalaya, Himalaya Publishing House
4. Clayton, M, Brilliant stress management How to manage stress in any situation’s 1st edition, Great Britain Pearson Education

**E-LEARNING RESOURCES:**

1. <https://www.google.com/search?client=firefox-b-d&q=1.+https%3A%2F%2Fwww.webmd.com%2Fbalance%2Fstress-management%2Fstress-management>
2. [https://en.wikipedia.org/wiki/Emotional\\_intelligence](https://en.wikipedia.org/wiki/Emotional_intelligence)
3. <https://www.hopkinsmedicine.org/health/wellness-and-prevention/9-benefits-of-yoga>

**Question Paper Pattern: MCQs**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: SOFT SKILL-II</b>
<b>COURSE NAME: INTERVIEW SKILLS AND RESUME WRITING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: II</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>

**COURSE OBJECTIVE:**

To equip the students to acquire the relevant skills for better employability

**COURSE OUTCOMES:**

1. Students will gain an overall understanding of the concept, the purpose, and the objectives of an interview.
2. Students will become aware of the various types of interviews and the nuances of each one of them.
3. Students will understand and equip themselves with the techniques and strategies required to ace an interview.
4. Students will be able to draft a biodata /CV/Resume in the proper format.
5. Students will embark on acquiring the relevant skills and will learn to leverage them effectively for better employability.

**UNIT I Introduction to Interview Skills**

(6 Hours)

Definition- meaning- concept of interview –Purpose- Objectives of interview-Characteristic features of job interviews.

**UNIT II Types of Interviews**

(6 Hours)

Traditional one on one job interview- Panel interview- Behavioral interview -Group interview- Phone Interview- Preliminary Interview-Patterned Interview Depth Interview, Stress Interview, Exit Interview- Interview through tele and video conferencing.

**UNIT III Interviews: Techniques and Strategies**

(6 Hours)

Preparing for the Interview Process- Before the interview-During the interview-After the interview -Tips to ace an interview -Commonly asked questions in interview -Do's and Don'ts of interview - Reasons for rejections.

**UNIT IV Preparing Biodata/CV/Resume**

(6 Hours)

Essential characteristics of a job Application-Difference between Biodata- CV-Resume-covering letter-Tips to draft an application.

**UNIT V Leveraging Employability Skills**

(6 Hours)

Personality Development-Organizational skills-Time Management–Stress Management-Effective Communication Skills -Reasoning Ability-Verbal Ability- Group Discussion-Technical skills -Presentation skills.

### RECOMMENDED TEXTBOOKS

1. Monipally, Matthukutty M. (2017) *Business Communication: From Principles to Practice*
2. Peter, Francis. (2012) *Soft Skills and Professional Communication*. New Delhi: Tata McGraw Hill.

### REFERENCE BOOKS

1. Higgins, Jessica JD (2018) *10 Skills for Effective Business Communication: Practical Strategies from the World's Greatest Leaders*
2. Nicholas, Sonji (2023) *Interviewing: Preparation, Types, Techniques, and Questions*, Pressbooks
3. Storey, James (2016) *The Art of The Interview: The Perfect Answers to Every Interview Question*

### E-LEARNING RESOURCES:

1. <https://careermobilityoffice.cs.ny.gov/cmo/documents/Resume%20&%20Interviewing%20Handout.pdf>
2. <https://edu.gcfglobal.org/en/interviewingskills/interview-etiquette/1/>
3. <https://findjobhub.com/en/types-of-interviews>
4. <https://egyankosh.ac.in/bitstream/123456789/23411/1/Unit-2.pdf>
5. [https://bharatskills.gov.in/pdf/E\\_Books/CTS/ES/English/ES\\_Part\\_1\\_62%20hour\\_English.pdf](https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part_1_62%20hour_English.pdf)
6. [https://bharatskills.gov.in/pdf/E\\_Books/CTS/ES/English/ES\\_Part2\\_58hour\\_English.pdf](https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part2_58hour_English.pdf)

### GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total
A	Answer any 5 out of 7 questions (answer in 50 words)	1-7	2	10
B	Answer any 4 out of 6 questions (answer in 300 words)	8-13	5	20
C	Answer any two (Internal Choice)	14-15	10	20
	Internal & Viva Voce		50	50



**BREAK UP OF QUESTIONS**

<b>UNITS</b>	<b>SECTION A</b>	<b>SECTION B</b>	<b>SECTION C</b>
I	2	2	----
II	2	1	1
III	1	1	1
IV	1	1	1
V	1	1	1
<b>TOTAL</b>			
	<b>SECTION A - 7</b>	<b>SECTION B - 6</b>	<b>SECTION C - 4</b>

# **SEMESTER III**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE V</b>
<b>COURSE NAME: CORPORATE ACCOUNTING I</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>
<b>THEORY AND PROBLEMS</b>	

**COURSE OBJECTIVE:**

To give thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.

**COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Explain the accounting treatment relating to issue of shares and underwriting of shares.
2. Impart knowledge on relevant accounting treatment of redemption of preference share and the ability to find the profit prior to incorporation of companies.
3. Provide thorough knowledge in the preparation of financial statements of companies.
4. Enable the students to understand the various kinds of valuation of goodwill and shares.
5. Familiarize the preparation of financial statements of banking companies.

**UNIT I SHARES**

**(20 Hours)**

Meaning of shares – Kinds of Shares – Issue of shares- Forfeiture and Reissue- Underwriting of shares- Determination of the liability of underwriters-Complete underwriting- partial underwriting- Firm underwriting.

**UNIT II REDEMPTION OF PREFERENCE SHARES**

**(17 Hours)**

Redemption of preference shares- Profit prior to incorporation, Treatment of Profit or Loss Prior to Incorporation in Financial Statement as per revised format of Companies Act 2013 – Basis of Apportionment of expenses

**UNIT III COMPANY FINAL ACCOUNTS**

**(18 Hours)**

Company final accounts- Preparation of statement of profit& loss and company balance sheet as per Revised format (Schedule VI) of companies Act.-Computation of Managerial Remuneration.

**UNIT IV VALUATION OF GOODWILL**

**(16 Hours)**

Valuation of Goodwill - Meaning – Nature – Factors affecting goodwill – Methods of valuation of goodwill -Valuation of Shares – Need – Methods of valuation of shares.

**UNIT V BANK ACCOUNTS****(19 Hours)**

Bank Accounts – Non-Performing Assets (NPA) provision for doubtful debts – Rebate on Bills Discounted  
- Preparation of Profit and Loss account – Preparation of Balance sheet (as per revised new format)

**THEORY- 20 %      PROBLEMS- 80 %****RECOMMENDED TEXTBOOKS:**

1. Corporate Accounting- T.S.Reddy & A.Murthy –Margham Publication
2. Corporate Accounting - R.L.Gupta & Radhasamy – Sulthan Chand.

**REFERENCE BOOKS:**

1. Advanced Accounts –S.P.Jain & K.L.Narang –Kalyani Publishers.
2. Advanced Accounts – S.N.Maheshwari & S.K.Maheshwari – Vikas Publication.

**E-LEARNING RESOURCES:**

1. [https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT\\_GUQ](https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ)
2. <https://books.google.co.in/books?isbn=8131754510>
3. <https://books.google.co.in/books?isbn=8120346270>
4. <https://books.google.co.in/books?isbn=8126908394>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
<b>I</b>	2	1	1	1	-	1
<b>II</b>	1	1	-	1	-	-
<b>III</b>	1	1	-	1	-	1
<b>IV</b>	2	1	1	1	-	1
<b>V</b>	1	1	-	1	-	1
<b>TOTAL</b>	7	5	2	5	-	4
	<b>SECTION A - 12</b>		<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain the accounting treatment relating to issue of shares and underwriting of shares.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Impart knowledge on relevant accounting treatment of redemption of preference share and the ability to find the profit prior to incorporation of companies.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Provide thorough knowledge in the preparation of financial statements of companies.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Enable the students to understand the various kinds of valuation of goodwill and shares.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Familiarize the preparation of financial statements of banking companies.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE VI</b>
<b>COURSE NAME: COMPANY LAW &amp; SECRETARIAL PRACTICE - II</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

### **COURSE OBJECTIVE:**

To Inculcate the Practical Approach of Company Law Through Companies Secretarial Practice.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. To explain the concepts of meetings, its kinds and the procedure involved.
2. To understand the role of key managerial personnel in a company.
3. To bring knowledge to students on books of accounts and auditing process that is carried out in an organization.
4. To explain the concept of dividend.
5. To elucidate winding up process.

### **UNIT I MEETINGS**

**(18Hours)**

Company Meetings- Kinds – Requisites of Valid Meeting– Agenda, Minutes, Quorum, Proxy –Voting –Motions & Resolution – Reports – Statutory; Non-Statutory – Drafting of Notice of Meeting  
Drafting of Agenda – Notice in Newspapers in GM - Notice of Postponement of GM.

### **UNIT II KEY MANAGERIAL PERSONNEL**

**(18Hours)**

Directors – Appointment – Qualification – Power – Duties – Liabilities – Removal - Managing Director – Director Report – Appointment – Rights & Duties – DIN – Meeting of Board – Video Conferencing – Drafting of Agenda ; Procedure of Passing of Resolution – Practical Aspects of Board Meeting- Company Secretaries- Roles & Responsibility.

### **UNIT III BOOKS OF ACCOUNTS & AUDIT**

**(18Hours)**

Books of Accounts - Register & Index - Inspection– Annual Return – Certification of Annual Return – Circulation – Filing – Director Report – Auditor – Appointment – Qualification – Auditor Report – Removal of auditor

### **UNIT IV DIVIDEND**

**(18Hours)**

Dividend– Definition – Statutory Provisions – Power of Board of Directors - Final Dividend – Procedure of Transfer – Interim Dividend – Procedure of Transfer – Unclaimed Dividend – Procedure of Transfer – Dividend Warrant – Payment of Interim Dividend out of Capital – Investor Education & Protection Fund.

## UNIT V WINDING UP

(18Hours)

Winding up – Meaning – Modes – Petition – Consequences – Liquidator – Insolvency & Bankruptcy Code 2016 – Insolvency Resolution Process – Liquidation – Appointment of Liquidator – Powers & Duties of Liquidator – Voluntary Liquidation of Company.

### RECOMMENDED TEXTBOOKS:

1. Company Law & Secretarial Practice - Sultan Chand & Sons – ND Kapoor.
2. Vijay Nicole Imprints - Company Law and Secretarial Practice, PMS Abdul Gaffoor, S.Thothadri

### REFERENCE BOOKS:

1. Company Law & Secretarial Practice, CS Anoop Jain AJ Publication
2. Company Law Procedures with Compliance's and Checklists, Milind Kasodekar Shilpa Dixit, Amogh Diwan

### E-LEARNING RESOURCES:

1. <https://www.toprankers.com/types-of-meetings-in-company-law>
2. <https://ca2013.com/section-213-books-of-account-3/>
3. <https://cleartax.in/s/key-managerial-personnel-kmp-under-companies-act-2013>
4. <https://www.indiafilings.com/winding-up-of-a-company>

### GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
<b>I</b>	3	2	2
<b>II</b>	2	1	1
<b>III</b>	2	1	1
<b>IV</b>	2	2	1
<b>V</b>	3	1	1
<b>TOTAL</b>	12	7	6
<b>SECTION A 12</b>		<b>SECTION B 7</b>	<b>SECTION C 6</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	To explain the concepts of meetings, its kinds and the procedure involved.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 2	To understand the role of key managerial personnel in a company.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 3	To bring knowledge to students on books of accounts and auditing process that is carried out in an organisation.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 4	To explain the concept of dividend.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 5	To elucidate winding up process.	1,2,3,4,5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**



<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE VII</b>
<b>COURSE NAME: CORPORATE CORRESPONDENCE</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY</b>	

## **COURSE OBJECTIVE**

To inherit the knowledge on different types of business communication.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Inherit the knowledge on introduction to communication.
2. Analyze the different types of communication.
3. Demonstrate the knowledge communication in business environment.
4. Learn the basic understanding of drafting of legal deeds and documents.
5. Enlighten the methods of drafting response and replies.

## **UNIT I INTRODUCTION TO COMMUNICATION**

**(15 Hours)**

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these Barriers.

## **UNIT II TYPES OF COMMUNICATION & CORPORATE CORRESPONDENCE (15Hours)**

Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers).

## **UNIT III COMMUNICATION IN CORPORATE ENVIRONMENT**

**(15 Hours)**

Report Writing – Agenda, Minutes of Meeting –Office Order – Circular Notes- Correspondence with shareholders –Correspondence with directors.

## **UNIT IV DRAFTING OF DOCUMENTS**

**(15 Hours)**

Partnership deed - Power of Attorney - Lease deed - Affidavit - Indemnity bond - Gift deed - Memorandum and articles of association of a company - Annual Report of a company

## **UNIT V DRAFTING REPLIES & RESPONSES**

**(15 Hours)**

Drafting replies to regulatory show cause notices – review of business documents and press releases – Responding to proxy advisory reports -Response to media replies – Crisis communication.

### **RECOMMENDED TEXTBOOKS:**

1. N.S. Raghunthan, B. Santhanam – Margham Publications, Chennai, 3rd Edition
2. C.B. Gupta, Business communication, Organisation and Management, 2014.
3. R.C. Sekhar – Ethical Choices in Business – Response Books, 2002

### **REFERENCE BOOKS:**

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd. - New Delhi.
4. Penrose, Raspberry, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio.
6. Corporate Governance and business Ethics by All India Management Association – Excel Books
7. William H. Shaw, Business Ethics – Thomson Publications

### **E-LEARNING RESOURCES:**

1. <https://www.cloudtalk.io/blog/the-importance-of-business-communication-definition-types-and-tips/>
2. <https://www.taxmann.com/post/blog/communication-meaning-types-and-importance-in-business>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

<b>SECTION</b>	<b>QUESTION COMPONENT</b>	<b>NUMBERS</b>	<b>MARKS</b>	<b>TOTAL</b>
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

<b>UNITS</b>	<b>SECTION A</b>	<b>SECTION B</b>	<b>SECTION C</b>
I	3	2	1
II	3	1	2
III	2	1	1
IV	2	2	1
V	2	1	1
<b>TOTAL</b>	<b>12</b>	<b>7</b>	<b>6</b>
<b>SECTION A 12</b>		<b>SECTION B 7</b>	<b>SECTION C 6</b>

PSO – CO mapping

	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO5</b>
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO 1	Inherit the knowledge on introduction to communication.	1,2,3,4,5	K1, K2, K3, K4
CO 2	Analyse the different types of communication.	1,3,4,5	K1, K2, K3, K4, K5
CO 3	Demonstrate the knowledge communication in business environment.	1,3,4,5	K1, K2, K3, K4, K5
CO 4	Learn the basic understanding of drafting of legal deeds and documents.	1,3,4,5	K1, K2, K3, K4
CO 5	Enlighten the methods of drafting response and replies.	1,3,4,5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE VIII</b>
<b>COURSE NAME: CORPORATE GOVERNANCE</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY</b>	

### **COURSE OBJECTIVE:**

To impart the basic knowledge of Compliance Procedures, Corporate Social Responsibility, Due Diligence, Audit Committees etc.,

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Discuss the various corporate sectors and their functions, elements of good corporate governance, governance manual.
2. Demonstrate shareholders VS stakeholders' approach and welfare of stakeholders.
3. Outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).
4. Demonstrate various committees and their functions which are prevailing in the corporate sector/companies act 2013.
5. Explain the various corporate social responsibility (CSR) practices and social audit and its importance.

### **UNIT I INTRODUCTION**

**(15 Hours)**

Corporate Governance - Meaning – Concept – Objectives - Need and Scope Of Corporate Governance – Transparency -Elements of Good Corporate Governance.

### **UNIT II SHAREHOLDERS VS STAKEHOLDERS APPROACH**

**(15 Hours)**

Corporate Governance-Shareholders vs Stakeholders approach - Shareholder Rights, Welfare, Protection, Grievances Regressive process of Corporate Governance and other stakeholder.

### **UNIT III DUE DILIGENCE**

**(15 Hours)**

Due Diligence – Meaning – Requirement for equity issue – SEBI (Issue of capital and Disclosure requirement) Regulation – Initial Public Offer (IPO).

### **UNIT-IV GOVERNANCE COMMITTEE**

**(15 Hours)**

Governance Committee – Various Committees and Corporate Governance – Audit Committee – Shareholder Grievance Committee – Management Committee.

**UNIT-V ENVIRONMENT SUSTAINABILITY GOVERNANCE (ESG)****(15 Hours)**

Environment Sustainability Governance (ESG) – Corporate Social Responsibility - Meaning – Factors influencing CSR - Promoting Stakeholders Satisfaction – Managing Socially Responsible Business – Social Reporting – Social Audit.

**RECOMMENDED TEXTBOOKS:**

1. Corporate Governance – P.K.Ghosh – CBS Publications
2. Corporate Governance by The Institute of Company Secretaries of India, New Delhi
3. Business Ethics and Values – Dr.S.Sankaran- Margham Publication

**REFERENCE BOOKS:**

1. Corporate Governance – Principles, Policies and Practices by A C Fernando,
2. Pearson Publications, Chennai. 2. Corporate Governance in India – An Evaluation – Subhas Chandradas , Printice Hall India Pvt.Ltd, New Delhi
3. Business Ethics – G.S.V.Murthy- Himalaya Publishing House, New Delhi.
4. Corporate Governance in India – Subratisarkar – Sage Publications
5. Corporate Governance in India – Scenario – Vasudha Joshi – Publication Foundation Books.

**E-LEARNING RESOURCES:**

1. <https://www.icaew.com/technical/corporate-governance/principles/principles-articles/does-corporate-governance-matter>
2. <https://www.investopedia.com/terms/d/duediligence.asp>
3. <https://www.sciencedirect.com/topics/computer-science/governance-committee>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	2	1	1
III	3	1	2
IV	2	2	1
V	2	1	1
TOTAL	12	7	6
<b>SECTION A - 12</b>		<b>SECTION B - 7</b>	<b>SECTION C - 6</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Discuss the various corporate sectors and their functions, elements of good corporate governance, governance manual.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 2	Demonstrate shareholders VS stakeholders' approach and welfare of stakeholders.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 3	Outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).	1,2,3,4,5	K1, K2, K3, K4, K5
CO 4	Demonstrate various committees and their functions which are prevailing in the corporate sector/ companies act 2013.	1,2,3,4,5	K1, K2, K3, K4, K5
CO 5	Explain the various corporate social responsibility (CSR) practices and social audit and its importance.	1,2,3,4,5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: ALLIED III</b>
<b>COURSE NAME: BUSINESS STATISTICS – I</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY AND PROBLEMS</b>	

### **COURSE OBJECTIVE:**

To impart the basic knowledge of collection of primary and secondary data and the Applications of different statistical tools in Business decision making.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Communicate the origin and basics about the statistics.
2. Analyze the knowledge of measures of central tendency – mean, median, mode, geometric mean and harmonic mean.
3. Explain the characteristics of the range, quartile deviation, mean deviation, variants and the standard deviation.
4. Evaluate the measures of skewness - Karl Pearson's coefficient of skewness and Bowley's coefficient of skewness.
5. Analyse the properties of probability and its applications.

### **UNIT I SOURCES OF STATISTICAL DATA**

**(18 HOURS)**

Origin Meaning, Definition and Characteristics of Statistics – Uses and Limitations - Sources of Statistical data – Primary and Secondary – Collection of Primary Data – Direct Personal, Indirect Oral, Mailed Questionnaire and Schedule Methods – Editing of Secondary Data- Scatter diagram.

### **UNIT II MEASURES OF CENTRAL TENDENCY**

**(18 HOURS)**

Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Deciles, and Percentiles, Mode, Geometric Mean, Harmonic Mean, Combined Mean and Weighted Mean.

### **UNIT III MEASURES OF DISPERSION**

**(18 HOURS)**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation – Co- efficient of Variation.

### **UNIT IV MEASURES OF SKEWNESS**

**(18 HOURS)**

Measures of Skewness – Meaning, Definition and Types – Karl Pearson's coefficient of Skewness and Bowley's Coefficient of Skewness.



**UNIT V PROBABILITY****(18 HOURS)**

Probability – Addition and Multiplication Theorem – Conditional probability – Bayes's Theorem (without proof) – Simple problems.

**THEORY- 20 %      PROBLEMS- 80 %**

**RECOMMENDED TEXTBOOKS:**

1. S.P.Gupta ,Statistical Methods ,Sultan Chand & Sons,2011
2. P.R.Vital ,Business Statistics, Margham Publications.

**REFERENCE BOOKS:**

1. E.L.Lehmann , Elements of Statistical Hypothesis , Johu Wiley & Sons.
2. R.S.N.Pillai & B.Bhagavathi, Practical Statistics,S.Chand & Company

**E-LEARNING RESOURCES:**

1. <https://open.umn.edu/opentextbooks/textbooks/509>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND  
PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	2	-	-	1	-	1
III	1	3	-	2	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
<b>TOTAL</b>	<b>7</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>4</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	2	2
CO 4	3	3	3	2	2
CO 5	3	3	3	3	2
Ave.	3	3	3	2.6	2.4

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Communicate the origin and basics about the statistics.	1, 2, 5	K1, K2, K3, K4
CO 2	Analyse the knowledge of measures of central tendency – mean, median, mode, geometric mean and harmonic mean.	1, 2, 5	K1, K2, K3, K4
CO 3	Explain the characteristics of the range, quartile deviation, mean deviation, variants and the standard deviation.	1, 2, 5	K1, K2, K3, K4
CO 4	Evaluate the measures of skewness - Karl Pearson's coefficient of skewness and Bowley's coefficient of skewness.	1, 2, 5	K1, K2, K3, K4
CO 5	Analyse the properties of probability and its applications.	1, 2, 5	K1, K2, K3, K4

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: SOFT SKILL III</b>
<b>COURSE NAME: DIGITAL PROFICIENCY AND MULTIMEDIA SKILLS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
<b>PRACTICAL</b>	

(Common to Non- IT Students)

**COURSE OBJECTIVE:**

To equip students with essential computing skills.

**COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Design document using salient features of MS-Word
2. Utilize MS-Excel to manipulate data and prepare dynamic presentation using MS-PowerPoint.
3. Develop a static web page using HTML
4. Exhibit proficiency in multimedia creation using GIMP
5. Demonstrate expertise in data visualization with Raw Graphs

**UNIT 1:**

**(6 Hours)**

**MS-Word:** Creating, Editing, Formatting and Printing of Documents - Headers and Footers -Spell check- Insert/Draw Tables, Table Auto format – Page Borders and Shading - Mail Merge. **MS- Excel:** Creating a new worksheet – Entering, editing and formatting the text, numbers – Formatting cells.

**UNIT 2:**

**(6 Hours)**

Inserting Rows/Columns - Changing column widths and row heights – Freezing Titles, splitting screen - Formulae for calculation - Changing font sizes and colours, Sort. **MS-PowerPoint:** Creating a Presentation - Inserting and Deleting Slides in a Presentation – Adding Text/Clip Art/Pictures - Slide Transition – Custom Animation.

**UNIT 3:**

**(6 Hours)**

**Web designing using HTML:** Basic tags – heading tags – paragraph, bold, italic, underline tags – font tags – ordered and unordered list – inserting images – hyperlinks.

**UNIT 4:**

**(6 Hours)**

**Multimedia applications using GIMP:** Interface and Drawing Tools in GIMP- Applying Filters - Creating and handling multiple layers - Using Stamping and Smudging tools - Importing pictures.

**UNIT 5:****(6 Hours)**

**Data visualization using RawGraphs:** Importing and exploring data - Basic chart types -mapping  
- customizing visualizations - Exporting visualizations.

**E-LEARNING RESOURCES:**

1. <https://www.javatpoint.com/ms-word-tutorial>
2. <https://www.w3schools.com/excel/>
3. <http://www.tutorialspoint.com/html/>
4. <http://www.gimp.org/tutorials/>
5. <https://www.rawgraphs.io/learning>

**SELF-STUDY COURSE  
(COMPULSORY)**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: Self-study</b>
<b>COURSE NAME: 1. Indian Heritage and Knowledge System Or 2. Contemporary World and Sustainable Development</b>	<b>COURSE CODE:</b>
<b>SEMESTER: III</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: Nil</b>
<b>QUESTION PATTERN: MCQ</b>	
<b>THEORY</b>	

**1. Indian Heritage and Knowledge System**

**COURSE OBJECTIVE:**

Delving into Indian Heritage, this course focuses on South Indian cultures and ancient knowledge like Yoga, Ayurveda, and Siddha, shaping the Nation's identity.

**COURSE OUTCOMES:**

1. To develop a comprehensive understanding among students of Indian heritage, its richness and diversity, and its role in shaping the nation's cultural identity.
2. Students will gain an enhanced insight into the artistic, architectural, and literary achievements of South India and other regions, fostering a sense of pride in Indian cultural heritage.
3. To enhance students' cultural literacy by gaining insights into traditional practices preserved through folklore across India.
4. To acquire knowledge among students of ancient Indian sciences for holistic well-being, promoting physical, mental, and spiritual health.
5. Students will develop a deeper understanding of the interconnectedness of spiritual, medicinal, and artistic dimensions within Indian Heritage systems.

## UNIT I: Introduction to Indian Heritage

- **Concept of Heritage:** Definition, the importance of studying heritage, and its diverse forms.
- **Cultural Landscape of India:** Overview of major cultural zones in India, with a focus on South India.

**Key Concepts:** Cultural heritage, diversity, tangible heritage (e.g., monuments), intangible heritage (e.g., traditions, practices).

## UNIT II: Cultural Tapestry of South India

- **Literature:** The classical Tamil literature of Sangam poetry, the epic Kannada works like the "Kuvempu Ramayana," the Telugu compositions of Annamacharya, and the poetic Malayalam works of Kerala's rich literary tradition.
- **Painting:** The intricate gold leaf work of Tanjore painting, the intricate patterns of Mysore painting, hand-painting or block-printing of Kalamkari.
- **Theatre:** The ancient art form of Koothu and the elaborate dance-dramas of Bhagavata Mela in Tamil Nadu, and the colourful folk theatre of Yakshagana in Karnataka.
- **UNESCO Indian Heritage Sites:** Great Living Chola Temples artistry, Hampi-Virupaksha Temple and the Vijaya Vittala Temple, Mahabalipuram- a treasure trove of Pallava art, Mysore Palace-Indo-Saracenic architecture, Periyar National Park Western Ghats, Kanchipuram-City of Thousand Temples

## UNIT III: Tamil Nadu Folklores

- **Origins and Significance:** Historical background of Tamil Nadu folklore and its cultural significance.
- **Folk Dances:** Exploration of traditional Tamil folk dances like Karakattam, Kolattam, and Kummi.
- **Folk Music:** Overview of folk music traditions in Tamil Nadu, including Parai Attam and Villu Paatu.
- **Rituals and Festivals:** Understanding the role of folklore in Tamil Nadu's rituals and festivals- Pongal and Jallikattu.

**Key Concepts:** Karakattam, Kolattam, Parai Attam, Villu Paatu, Tamil folk tales, cultural rituals.

## UNIT IV: Unveiling the Knowledge Systems

- **Cultural Landscape of India:** Overview of major cultural zones in India, with a focus on South India.
- **Yoga:** Exploring the various aspects of Yoga - its philosophy, Eight Limbs, practices (e.g., Asanas, Pranayama), and benefits for physical and mental well-being.
- **Ayurveda:** Understanding the core principles of Ayurveda - its focus on holistic health, diagnosis, and treatment methods.

**Key Concepts:** Yoga philosophy, Asanas, Pranayama, Tridosha theory (Ayurveda), Doshas (Vata, Pitta, Kapha), Panchakarma, herbal medicine, Ayurvedic lifestyle.

## **UNIT V: Siddha Tradition and Other Knowledge Systems**

- **Siddha Tradition:** Origins, philosophy, medicinal practices, and spiritual aspects.
- **Other Important Knowledge Systems:** Jyotish Shastra (Indian astrology), Natya Shastra (Treatise on performing arts).

**Key Concepts:** Siddha literature, alchemy, and spirituality in Siddha tradition. Pancha Boothas (Siddha), herbal remedies, Planetary influences, elements of classical Indian dance and music, and aesthetics in Natya Shastra.

## 2. CONTEMPORARY WORLD AND SUSTAINABLE DEVELOPMENT

### COURSE OBJECTIVE:

Delving into global dynamics, this course highlights Asia and India's pivotal role in achieving global sustainability objectives.

### COURSE OUTCOMES:

1. Students will gain a comprehensive understanding of the key actors, institutions, and dynamics shaping the contemporary world order.
2. Students will acquire the ability to analyze the political, economic, and security challenges within major Asian regions, fostering informed perspectives on these critical issues.
3. Through the study of recent wars, students will develop critical thinking skills to assess the root causes, human costs, and potential solutions to contemporary conflicts.
4. Students will gain a deeper understanding of the principles and challenges of sustainable development, empowering them to advocate for responsible solutions at local, national, and international levels.
5. Students will be equipped to critically evaluate India's contributions to the SDGs, particularly through specific programs implemented in Tamil Nadu, and assess their effectiveness in achieving sustainable development goals.

### UNIT I: Global Governance and Institutions

● **State & Non-State Actors:** Definition, types (nation-states, failed states), functions. Key Actors: International states, Intergovernmental organizations (IGOs), nongovernmental organizations (NGOs), multinational corporations (MNCs).

● **United Nations (UN):** Structure, key organs (General Assembly, Security Council), functions, WB, & others.

**Key Concepts:** United Nations General Assembly, United Nations Security Council.

● **Regional Organizations:** European Union (EU), African Union (AU), North Atlantic Treaty Organization (NATO)

**Key Concepts:** European Union Commission, African Union Commission, North Atlantic Treaty Organization.

● **International Law and Treaties:** Significance, role in addressing global challenges.

**Key Concepts:** International Court of Justice, International Criminal Court, Geneva Conventions.



## **UNIT V: Contemporary Asia**

### **Major Geographical Regions**

- **Middle East:** Characterized by rich oil reserves, Complex political dynamics, and ongoing conflicts.

Key countries: Iran, Iraq, Israel, Saudi Arabia, Syria, Turkey

- **Southeast Asia:** Rapid economic growth, Challenges- maritime security and environmental degradation.

Key countries: Indonesia, Malaysia, Philippines, Singapore, Thailand, Vietnam

- **Far East:** Major economic powerhouses and Potential flashpoints.

Key countries: China, Japan, North Korea, South Korea

- **Rise of China:** Political-South China Sea, Territorial disputes and Competition for Resources. Economic- China's Belt and Road Initiative (BRI)

- **Major Economic Centers:** Singapore- Global financial hub, Hong Kong- Special Administrative Region of China, United Arab Emirates (UAE)- Diversified economy driven by oil and gas, tourism, and trade.

### **Regional Organizations:**

- Association of Southeast Asian Nations (ASEAN)
- South Asian Association for Regional Cooperation (SAARC)
- Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC)
- Asia-Pacific Economic Cooperation (APEC)
- Shanghai Cooperation Organization (SCO)

## **UNIT III: Recent Wars of the World**

- **Syrian Civil War (2011-present):** Bashar al-Assad regime, Syrian opposition groups, ISIS.

Key Concepts: Origins of the conflict, humanitarian crisis, foreign intervention, refugee crisis.

- **Yemeni Civil War (2015-present):** Houthi rebels, Yemeni government, Saudi-led coalition.

Key Concepts: Proxy war dynamics, humanitarian crisis, role of Iran and Saudi Arabia, UN peace efforts.

- **Ukraine Conflict (2014-present):** Ukrainian government, Russian-backed separatists, Russia.

Key Concepts: Annexation of Crimea, Donbas region conflict, Minsk agreements, NATO-Russia tensions.

- **Ethiopia Civil War (2020-present):** Ethiopian government, Tigray People's Liberation Front (TPLF), Eritrean forces.

**Key Concepts:** Tigray conflict, humanitarian crisis, regional implications, efforts for ceasefire and peace talks.

- **Nagorno-Karabakh War (2020):** Armenia, Azerbaijan, Russia.

Key Concepts: Conflict over Nagorno-Karabakh region, ceasefire agreement, role of Turkey, peace negotiations.

- **Myanmar Civil War (2021-present):** Myanmar military (Tatmadaw), ethnic armed groups, and Civilian resistance.

**Key Concepts:** Coup aftermath, Rohingya crisis, ethnic conflicts, ASEAN mediation efforts.

## **UNIT IV: Sustainable Development Goals**

- **Definition of Sustainable Development:** Balancing economic, social, and environmental needs.

**Key Concepts:** United Nations Development Programme (UNDP), World Wildlife Fund (WWF), Sustainable Development Solutions Network (SDSN).

- **UN Sustainable Development Goals (SDGs):** Overview, targets.

**Key Concepts:** United Nations, national governments, NGOs, private sector.

- **Challenges and Opportunities:** Achieving sustainability, global cooperation.

**Key Concepts:** United Nations, national governments, civil society organizations, multinational corporations.

## **UNIT V: India's Role in Achieving Sustainable Development Goals (SDGs) with Tamil Nadu Initiatives**

**Addressing Basic Needs:**

- **Goal 1: No Poverty**

- National Rural Employment Guarantee Act (NREGA)
- Kalaaignar Kanchi Thalaiyalar Scheme
- Ungal Thozhil Udhayanam (UTOY)

- **Goal 2: Zero Hunger**

- National Food Security Act (NFSA)
- Nutritious Noon Meal Programme
- Annadhanam Scheme
- Amma Unavagam

- **Goal 3: Good Health and Well-being**

- National Health Mission (NHM)

- Health Insurance of Tamil Nadu
- Chief Minister's Comprehensive Health Insurance Scheme
- Maruthuva Mitri
- Amma Mini Clinics

**Ensuring Essential Services:**

● **Goal 4: Quality Education**

- Sarva Shiksha Abhiyan (SSA)
- Rashtriya Madhyamik Shiksha Abhiyan (RMSA)
- Namakkal District Library Scheme
- Pudhumai Penn Scheme under Higher Education Assurance Scheme (HEAS)
- Free Coaching for Competitive Exams

● **Goal 6: Clean Water and Sanitation**

- Swachh Bharat Mission (Clean India Mission)
- National Rural Drinking Water Programme (NRDWP)
- Jal Jeevan Mission Tamil Nadu
- Namakku Naatheey Scheme
- Kudimaramathu Scheme

● **Goal 7: Affordable and Clean Energy**

- National Solar Mission
- Tamil Nadu Solar Energy Policy
- Green House Scheme

**Building Sustainable Communities:**

● **Goal 11: Sustainable Cities and Communities**

- Smart Cities Mission
- Atal Mission for Rejuvenation and Urban Transformation (AMRUT)
- Adi Dravidar Housing Scheme

● **Goal 13: Climate Action**

- National Action Plan on Climate Change (NAPCC)
- International Solar Alliance
- Tamil Nadu Wind Energy Policy 2019

● **Goal 17: Partnerships for the Goals**

- Development Assistance Programmes (DAPs)
- International Development Cooperation (IDC)

# **SEMESTER IV**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE IX</b>
<b>COURSE NAME: CORPORATE ACCOUNTING –II</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>
<b>THEORY AND PROBLEMS</b>	

### **COURSE OBJECTIVE:**

To understand the accounting concepts and policies related to accounting standards and identify the relationship for financial reporting purposes.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Interpret the accounting concepts and identify the relationship for financial reporting purposes.
2. Understand the procedure for internal reconstruction and capital reduction.
3. Impart a thorough knowledge relating to accounting treatment and the ability to apply them to solve life insurance company's financial statements
4. Learn the procedure of amalgamation of companies, absorption and external reconstruction of companies.
5. Provide knowledge about the procedure of preparing liquidators final statement of accounts at the time of winding up of the companies

### **UNIT I INDIAN ACCOUNTING STANDARDS (12 Hours)**

Indian Accounting Standards – Meaning – Objectives – Significance - Financial Reporting Practices- Meaning and Scope – Objectives of Financial Reporting - (Theory only)

### **UNIT II ALTERATION OF SHARE CAPITAL (14 Hours)**

Alteration of Share Capital – Different kinds of Alteration of Share Capital - Internal Reconstruction and Reduction of Share Capital (Simple Problems only)

### **UNIT III ACCOUNTS OF LIFE INSURANCE COMPANIES (17 Hours)**

Accounts of Life insurance companies - Life insurance revenue account- Balance sheet- Ascertaining correct life assurance fund – Preparation of valuation of Balance sheet – Determination of amount due to policy holders. (Simple problems only)

**UNIT IV AMALGAMATION****(18 Hours)**

Amalgamation -Meaning – Types - Calculation of Purchase Consideration – Amalgamation in the Nature of Purchase (Excluding Nature of Merger)- Absorption and External Reconstruction of a company - (Intercompany Investments Excluded) (Simple problems only)

**UNIT V LIQUIDATION****(14 Hours)**

Liquidation – Meaning – Order of Payment – Liquidator’s Remuneration - Liquidator’s Final Statement of Receipts and Payments (Statement of Affairs - Excluded) (Simple problem only).

**THEORY- 20 % PROBLEMS- 80 %****RECOMMENDED TEXTBOOKS:**

1. Corporate Accounting- T.S.Reddy & A.Murthy –Margham Publication
2. Corporate Accounting - R.L.Gupta & Radhasamy – Sulthan Chand.

**REFERENCE BOOKS:**

1. Advanced Accounts –S.P.Jain & K.L.Narang –Kalyani Publishers.
2. Advanced Accounts – S.N.Maheshwari & S.K.Maheshwari – Vikas Publication.

**E-LEARNING RESOURCES:**

1. [https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT\\_GUQ](https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ)
2. <https://books.google.co.in/books?isbn=8131754510>
3. <https://books.google.co.in/books?isbn=8120346270>
4. <https://books.google.co.in/books?isbn=8126908394>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	-	-
II	1	1	-	2	-	1
III	1	2	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5		4
	<b>SECTION A - 12</b>		<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Interpret the accounting concepts and identify the relationship for financial reporting purposes.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Understand the procedure for internal reconstruction and capital reduction.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Impart a thorough knowledge relating to accounting treatment and the ability to apply them to solve life insurance company's financial statements	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Learn the procedure of amalgamation of companies, absorption and external reconstruction of companies.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Provide knowledge about the procedure of preparing liquidators final statement of accounts at the time of winding up of the companies	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE X</b>
<b>COURSE NAME: FINANCIAL MANAGEMENT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY AND PROBLEMS</b>	

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

### **COURSE OBJECTIVE:**

To impart the financial management techniques for finding out the financial need of the firm by using capital management system.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Understand how crucial financial decision are taken in a firm and gain insight into wealth maximization and profit maximization.
2. Understand the cost of capital, importance of leverage and capitalization.
3. Demonstrate the theories of capital structure.
4. Formulate dividend decision in a firm.
5. Select and apply techniques for short term financial needs of the firm using working capital management concepts.

### **UNIT I INTRODUCTION**

**(12 Hours)**

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21st Century. Financial Goals: Profit Maximization Vs Wealth Maximization – Time value of money-perpetuity –CMI Amortization.

### **UNIT II COST OF CAPITAL**

**(17 Hours)**

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

### **UNIT III CAPITAL STRUCTURE**

**(17Hours)**

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure –Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.

### **UNIT IV DIVIDEND POLICY**

**(12Hours)**

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter’s – Gordons’s – M.M Hypothesis – Forms of Dividend



**UNIT V WORKING CAPITAL****(17Hours)**

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return- Profitability Index, Non – Discounted Cash flow Techniques: Pay back methods – Accounting Rate of Return

**THEORY- 20 %      PROBLEMS- 80 %**

**RECOMMENDED TEXTBOOKS:**

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

**REFERENCE BOOKS:**

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra :Financial management theory and practice, McGraw-Hill Education
4. Dr. Rustagi P R, Fundamentals of Financial management ,Taxman’s publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

**E-LEARNING RESOURCES:**

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	-	-	-
II	2	1	-	1	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	2	-	1
TOTAL	7	5	2	5	-	4
	<b>SECTION A 12</b>		<b>SECTION B 7</b>		<b>SECTION C 4</b>	

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Understand how crucial financial decision are taken in a firm and gain insight into wealth maximization and profit maximization.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Understand the cost of capital, importance of leverage and capitalization.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Demonstrate the theories of capital structure.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Formulate dividend decision in a firm.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Select and apply techniques for short term financial needs of the firm using working capital management concepts.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XI</b>
<b>COURSE NAME: GOODS &amp; SERVICE TAX AND CUSTOMS LAWS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY</b>	

(Common to B. Com (GEN), B. Com (CS), B. Com (A&F), BBA)

### **COURSE OBJECTIVE:**

To familiarize students with the basic concepts and procedures of indirect tax – GST.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Discuss the classification and methods tax system in India, objective of taxation and canons of taxation.
2. Outline the concepts definitions and types of customs duties.
3. Explain the various assessment procedures and valuation of goods, clearance of goods.
4. Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.
5. Compile the various provisions and importance for registration and cancellation

### **UNIT I: HISTORY OF TAXATION**

**(10 Hours)**

History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India -Classification of Taxes.

### **UNIT II CUSTOMS ACT 1962**

**(20 Hours)**

Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

### **UNIT III INTRODUCTION TO GST**

**(20 Hours)**

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

### **UNIT IV INTRODUCTION TO TAXABLE EVENTS UNDER GST**

**(10 Hours)**

Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods -Time of Supply of Service – Value of Supply and its Provisions

**UNIT V INTRODUCTION TO REGISTRATION UNDER GST****(15 Hours)**

Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.

**RECOMMENDED TEXTBOOKS:**

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018

**REFERENCE BOOKS:**

1. Dr.Vinod K Singhanian, Monica Singhanian, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi

**E-LEARNING RESOURCES:**

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	3	1	2
III	2	1	1
IV	2	1	1
V	2	2	1
TOTAL	12	7	6
<b>Section-A 12</b>		<b>Section-B 7</b>	<b>Section –C 6</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Discuss the classification and methods tax system in India, objective of taxation and canons of taxation.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Outline the concepts definitions and types of customs duties.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Explain the various assessment procedures and valuation of goods, clearance of goods.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Compile the various provisions and importance for registration and cancellation	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XII</b>
<b>COURSE NAME: COMMERCIAL &amp; INDUSTRIAL LAW</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To Impart the Basic Knowledge of the Legal Framework of the General & Special Provisions of the Indian Contract Act 1872 and Provisions relating to the Factories Act 1948 & Industrial Disputes act.

**COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Revise the important concepts and terms in business law and classifications of Indian Contract Act.
2. Outline the knowledge of the essential elements of contract, capacity of parties, performance of contracts, breach of contracts and its remedies.
3. Discuss the knowledge about bailment, pledge, indemnity and guarantee and its differences.
4. Demonstrate the factories Act 1948 and women empowerment.
5. Analyze the industrial dispute act.

**UNIT I INTRODUCTION**

**(15 Hours)**

Meaning of Law – Sources of Law – Classification of Contract – Express & Implied – Valid, Void & Voidable Contracts – Executed & Executory Contracts – Unilateral & Bilateral Contracts.

**UNIT II STRUCTURE AND FORMATION OF CONTRACT**

**(20 Hours)**

Structure and Formation of Contract – Essential Elements of Contracts – Consensus- ad –idem – Offer – Acceptance – Lawful Consideration- Capacity of parties – Free Consent – Mistake – Misrepresentation – Fraud –Coercion – Undue influence – Lawful Objects – Discharge of Contracts – Remedies for Breach of Contracts.

**UNIT III CONTRACT OF INDEMNITY & GUARANTEE**

**(20 Hours)**

Contract of Indemnity & Guarantee – Essential Difference between Contract of Indemnity & Contract of Guarantee – Revocations of Continuing Guarantee – Surety's Liability – Rights of Surety – Discharge of Surety from Liability – Bailment – Pledge.

**UNIT IV FACTORIES ACT 1948**

**(15 Hours)**

Factories Act 1948 - Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

**UNIT V INDUSTRIAL DISPUTES ACT**

**(20 Hours)**

Industrial disputes act - definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

**RECOMMENDED TEXTBOOKS:**

1. Mercantile law- N.D Kapoor – Sultan Chand.
2. Mercantile law-P.C.Tulsian – Tata McGrawHill.
3. Commercial & Industrial Law – Dr.M.R.Sreenivasan – Margam Publications

**REFERENCE BOOKS:**

1. Mercantile Law –M.C.Shukla – Sultan Chand.
2. Principles of Mercantile law – Avtal Singh – Eastern Book Company.
3. Industrial Law - N.D Kapoor – Sultan Chand

**E-LEARNING RESOURCES:**

1. <https://www.studocu.com/in/document/madurai-kamaraj-university/financial-accounting-and-cost-accounting/classification-of-contracts/36377514>
2. <https://www.indiafilings.com/learn/contract-of-indemnity-and-guarantee/>
3. <https://blog.ipleaders.in/bailment-and-pledge/>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	2	1	2
III	2	1	1
IV	3	2	1
V	2	2	1
TOTAL	12	7	6
<b>SECTION A 1 - 12</b>		<b>SECTION B - 7</b>	<b>SECTION C - 6</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Revise the important concepts and terms in business law and classifications of Indian Contract Act.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Outline the knowledge of the essential elements of contract, capacity of parties, performance of contracts, breach of contracts and its remedies.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Discuss the knowledge about bailment, pledge, indemnity and guarantee and its differences.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Demonstrate the factories Act 1948 and women empowerment.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Analyse the industrial dispute act.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**



<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: ALLIED IV</b>
<b>COURSE NAME: BUSINESS STATISTICS –II</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY AND PROBLEMS</b>	

### **COURSE OBJECTIVE:**

To impart the Techniques in the applications of Statistical Tools in Business Process.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Discuss the scope of Karl Pearson’s coefficient of correlation and Spearman’s rank correlation
2. Discuss the scope of regression and use of regression analysis to estimate the relationship between two variables and its applications.
3. Enable the students to acquire sound knowledge of concepts methods and technique of sampling techniques.
4. Analyses the uses of time series model for forecasting and the limitation of the methods.
5. Utilise the necessary set of skills in using statistical tool and technique of index number for price level changes

### **UNIT I CORRELATION ANALYSIS**

**(18 Hours)**

Correlation Analysis – Meaning, Definition, Significance and Types of Correlation, Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation.

### **UNIT II REGRESSION ANALYSIS**

**(18 Hours)**

Regression Analysis- Meaning and Importance – Regression Lines and Regression equations- X on Y, Y on X, and Properties of Regression Coefficients – Uses of Regression – Difference between Correlation & Regression.

### **UNIT III TIME SERIES ANALYSIS**

**(18 Hours)**

Time Series Analysis – Meaning, Need and Components of Time Series – Different Methods – Simple Average Method- Free Hand, Semi Average, Moving Average and Least Square Method- Seasonal Indices.

### **UNIT IV INDEX NUMBERS**

**(18 Hours)**

Index Numbers – Definition Usage, Methods of Construction of Index Numbers – Types – Unweighted and weighted Index Numbers Simple, Aggregate, Price Relative Methods-Laspeyres Paasche’s, Bowley’s and Fisher’s Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.

**UNIT V SAMPLING****(18 Hours)**

Meaning of Sampling - Probability sampling Methods: Simple Random sampling-Stratified sampling- Systematic sampling-Cluster sampling-Multi stage Sampling, Non-probability sampling methods: Convenience Sampling -Judgmental Sampling-Quota Sampling -Snowball Sampling- Sampling error and standard error relationship between sample size and standard error

**THEORY- 20 %      PROBLEMS- 80 %****RECOMMENDED TEXTBOOKS:**

1. Statistical Methods- S.Gupta – Sultan Chand & Sons
2. Statistics –P.R.Vital- Margham Publications.

**REFERENCE BOOKS:**

1. Elements of Statistical Hypothesis – E.L.Lehmann – Johu Wiley & Sons.
2. Practical Statistics – R.S.N.Pillai & B.Bhagavathi – S.Chand & Company

**E-LEARNING RESOURCES:**

1. <https://www.scribd.com/document/519898211/BS-UNIT-2>
2. <https://byjus.com/maths/sampling-methods/>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
<b>I</b>	2	1	1	1	-	1
<b>II</b>	1	1	-	1	-	1
<b>III</b>	1	1	-	2	-	1
<b>IV</b>	1	1	-	1	-	1
<b>V</b>	2	1	1	-	-	-
<b>TOTAL</b>	7	5	2	5	-	4
	<b>SECTION A 12</b>		<b>SECTION B 7</b>		<b>SECTION C 4</b>	

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	2
Ave.	3	3	3	3	2.8

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO 1	Discuss the scope of Karl Pearson’s coefficient of correlation and Spearman’s rank correlation	1, 2, 3, 4, 5	K1, K2, K3, K4
CO 2	Discuss the scope of regression and use of regression analysis to estimate the relationship between two variables and its applications.	1, 2, 3, 4, 5	K1, K2, K3, K4
CO 3	Enable the students to acquire sound knowledge of concepts methods and technique of sampling techniques.	1, 2, 3, 4, 5	K1, K2, K3, K4
CO 4	Analyses the uses of time series model for forecasting and the limitation of the methods.	1, 2, 3, 4, 5	K1, K2, K3, K4
CO 5	Utilise the necessary set of skills in using statistical tool and technique of index number for price level changes	1, 2, 3, 4, 5	K1, K2, K3, K4

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024 - 27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: SOFT SKILLS-IV</b>
<b>COURSE NAME: FOUNDATIONS OF QUANTITATIVE APTITUDE</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
<b>QUESTION PATTERN: MCQ</b>	
<b>THEORY AND PROBLEMS</b>	

### **COURSE OBJECTIVE:**

Develop learners' problem-solving skills and critical thinking abilities in the context of recruitment aptitude tests.

### **COURSE OUTCOMES:**

1. The learner will be able to recognize, describe and represent patterns and relationships, as well as to solve problems using algebraic language and skills.
2. To learn about factors and multiples that numbers have in common with each other.
3. The student will analyze monthly profit and loss statements for a school store and calculate profitmargin percentages.
4. Students learn what different types of interest are, where it occurs in real life and understand the concept of simple and compound interests.
5. The learner will draw, interpret and compare pie charts, bar charts and frequency diagrams.

### **UNIT I: Number system and Number series**

**Numbers:** Numbers and their classification, test for divisibility of numbers, General properties of divisibility, division and remainder, remainder rules.

**Number Series:** Number series, three steps to solve a problem on series, two-line number series, sum rules on natural numbers.

### **UNIT II: HCF and LCM of Numbers**

Factors, Multiples, Principal of Prime factorization, Highest Common Factor (HCF) and Least Common Multiple (LCM), Product of two numbers, Difference between HCF and LCM.

### **UNIT III: Percentage, Profit and Loss**

**Percentage:** Introduction, fraction to rate percent, rate percent to fraction, rate percent of a number, express a given quantity as a percentage of another given quantity, convert a percentage into decimals and convert a decimal into percentage.

**Profit and Loss:** Gain/Loss and % gain and % loss, relation among Cost price, Sale price, Gain/Loss and % gain and % loss.

### **UNIT IV: Simple Interest and Compound Interest**

**Simple Interest:** Definition, effect of change of  $P$ ,  $R$  and  $T$  on Simple Interest, amount.

**Compound Interest:** Introduction, conversion period, basic formula, to find the Principal/Rate/Time, Difference between Simple Interest and Compound Interest.

## UNIT V: Data interpretation

Tabulation, Bar Graphs, Pie Charts, Line Graphs, average.

### RECOMMENDED TEXT BOOK:

Quantitative Aptitude by R.S. Agarwal

### REFERENCE BOOKS:

1. Quantitative Aptitude by Abhijit Guha, Fourth Edition.
2. Quantitative Aptitude by Ramandeep Singh.

### E - LEARNING RESOURCES:

1. <https://byjus.com/maths/numeral-system/#:~:text=crore%20is%207.-International%20Numeral%20System,8%20%E2%80%93%20Ones>
2. <https://byjus.com/maths/hcf-and-lcm/>
3. <https://byjus.com/maths/profit-loss-percentage/>
4. <https://www.vedantu.com/jee-main/maths-difference-between-simple-interest-and-compound-interest>
5. <https://sites.utexas.edu/sos/guided/descriptive/descriptivec/frequency/>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
<b>A</b>	<b>Multiple Choice Questions:</b> Answer 20 out of 20 questions (each question carries one mark)	1 - 20	20	20
<b>B</b>	Answer any 5 out of 7 questions (each question carries 6 marks)	21 - 27	6	30
<b>TOTAL MARKS</b>				<b>50</b>

## BREAK UP OF QUESTIONS FOR PROBLEMS

UNITS	SECTION A	SECTION B
<b>I</b>	4	1
<b>II</b>	4	1
<b>III</b>	4	1
<b>IV</b>	4	1
<b>V</b>	4	1
<b>Any Unit</b>	-	2
<b>TOTAL</b>	<b>20</b>	<b>7</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO1	The learner will be able to recognize, describe and represent patterns and relationships, as well as to solve problems using algebraic language and skills.	1,2,3,4,5	K1, K2, K3, K4
CO2	To learn about factors and multiples that numbers have in common with each other.	1,2,3,4,5	K1, K2, K3, K4
CO3	The student will analyse monthly profit and loss statements for a school store and calculate profit margin percentages.	1,2,3,4,5	K1, K2, K3, K4
CO4	Students learn what different types of interest are, where it occurs in real life and understand the concept of simple and compound interests.	1,2,3,4,5	K1, K2, K3, K4
CO5	The learner will draw, interpret and compare pie charts, bar charts and frequency diagrams.	1,2,3,4,5	K1, K2, K3, K4

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.COM CORPORATE SECRETARYSHIP</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: EVS</b>
<b>COURSE NAME: ENVIRONMENTAL STUDIES</b>	<b>COURSE CODE:</b>
<b>SEMESTER: IV</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 30</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

The objective of this paper is to understand the importance of studying the Environment.

**COURSE OUTCOMES:**

On completion of the course the students will be able

1. To know the importance of environmental studies and methods of conservation of natural resources.
2. To describe the structure and function of an ecosystem.
3. To identify the values and conservation of bio-diversity.
4. To explain the causes, effects and control measures of various types of pollutions.
5. To select the appropriate methods for waste management.

**UNIT I**

**6 Hours**

The multidisciplinary nature of environmental studies Definition; Scope and importance, Need for public awareness.

**UNIT II**

**6 Hours**

Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. Forest resources: Use and Over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.

Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, Case studies.

Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification. - Role of an individual in the conservation of natural resources. - Equitable use of resources for sustainable lifestyles.

**UNIT III**

**6 Hours**

Ecosystems - Concept of an ecosystem. - Structure and function of an ecosystem. - Producers, consumers and decomposers. - Energy flow in the ecosystem. - Ecological succession. - Food chains, food webs and ecological pyramids. - Introduction, types, characteristic features, structure and function of the following ecosystem: -

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**UNIT IV****6 Hours**

Biodiversity and its Conservation - Introduction-Definition: genetic, species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India is a mega-diversity nation. Hot spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

**UNIT V****6 Hours**

Environmental Pollution: Definition - Causes, effects and control measures of: - Air pollution  
Water pollution  
Soil pollution  
Marine pollution  
Noise pollution  
Thermal pollution  
Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes. - Role of an individual in the prevention of pollution. - Pollution case studies.  
- Disaster management: floods, earthquakes, cyclones and landslides.

**RECOMMENDED TEXTBOOKS:**

1. Environmental studies – St Joseph College Edition
2. Environmental studies - Dr.D.D.Mishra S.Chand

**REFERENCE BOOKS:**

1. Environmental studies – Dr. J.P. Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr. Mahainta K. Kalita – Asiau Books.

**E-LEARNING RESOURCES:**

1. <https://www.taxmann.com/post/blog/understand-environmental-studies-scope-importance-sustainability-history>

**Question Paper Pattern: MCQs**



# **SEMESTER V**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XIII</b>
<b>COURSE NAME: MANAGEMENT ACCOUNTING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY AND PROBLEMS</b>	

(Common to B. Com (GEN), B. Com (CS), B. Com (A&F), B. Com (MM), B. Com (ISM) & BBA)

### **COURSE OBJECTIVE:**

To Impart the Basic Knowledge on Accounting for Management and Decision-Making Concepts.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Acquire sound knowledge of concepts methods and technique of management accounting.
2. Apply the analytical skills associated with the interpretation of accounting reports
3. Evaluate the results of profitability, liquidity, solvency and efficiency levels in the business.
4. Communicate the knowledge about fund flow and cashflow statement under (AS-3) and also the concept of budgetary control.
5. Evaluate the classification of budgets.

### **UNIT I INTRODUCTION**

**(15 Hours)**

Management Accounting: Meaning- nature, scope and functions of management accounting- role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statements - objectives and methods of financial statements analysis comparative, common size statements and Trend analysis.

### **UNIT II RATIO ANALYSIS**

**(20 Hours)**

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turnover ratios.

### **UNIT III FUNDS FLOW STATEMENT**

**(20 Hours)**

Funds flow statement - objectives - uses and limitations - preparation of funds flow statement - schedule of changes in working capital – non fund items - adjusted profit and loss account.

### **UNIT IV CASH FLOW STATEMENT**

**(20 Hours)**

Cash flow statement – significance - preparation of cash flow statement as per IND AS3- Cash from Operating, Investing and Financing activities.

## UNIT V BUDGETS AND BUDGETARY CONTROL

(15 Hours)

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

**THEORY- 20 %      PROBLEMS- 80 %**

### RECOMMENDED TEXTBOOKS:

1. Maheswari, D. S., "Principles of Management Accounting" Sultan Chand & Sons. Delhi-53, 17th Edition
2. Reddy, T. S., & Murthy, A, Management accounting. Margham Publication, 15th Edition.

### REFERENCE BOOKS:

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles and Practice.
2. Hingorani, R. (2005). Grewal. Management Accounting.
3. Khan, M. Y., & Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole
5. Srinivasan, N. P., & Murugan, M. S., Accounting for Management. S.Chand.

### E-LEARNING RESOURCES:

1. <https://www.wallstreetmojo.com/ratio-analysis/>
2. <https://books.google.co.in/books?isbn=0070620237>
3. <https://books.google.co.in/books?isbn=18539638364>.
4. <https://books.google.co.in/books?isbn=8131731782>

### GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

### BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	-
II	1	2	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	1
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>4</b>
	<b>SECTION A - 12</b>		<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

#### PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

#### PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Enable the students to acquire sound knowledge of concepts methods and technique of management accounting.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Apply the analytical skills associated with the interpretation of accounting reports	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Evaluate the results of profitability, liquidity, solvency and efficiency levels in the business.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Communicate the knowledge about fund flow and cashflow statement under (AS-3) and also the concept of budgetary control.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Evaluate the classification of budgets.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XIV</b>
<b>COURSE NAME: ENTREPRENEURSHIP &amp; BUSINESS DEVELOPMENT</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

### **COURSE OBJECTIVE:**

To Impart the Basic Knowledge on Entrepreneurial Growth and Funding agencies Women Entrepreneurship and the improvement of SSI

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Provide an introduction on entrepreneurship and project management.
2. Bring knowledge to students about capital and various rules of capital and about Indian Financial Institutions and schemes available.
3. Explain the process of registration and various legal requirements that have to be compiled.
4. Analyse the concepts of licensing and register and the maintenance of registers and records.
5. Demonstrate thorough knowledge on entrepreneurial growth.

### **UNIT I INTRODUCTION & PROJECT MANAGEMENT (20 Hours)**

Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs. Project Management: Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities – Preparation of Project Report – Tools of Appraisal.

### **UNIT II CAPITAL (20 Hours)**

Different types of capital- Seed Capital; Venture Capital; Private Equity; Angel Investor; Mudra Bank. Prime Minister Employment Generation Programme – Pradhan Mantri Yuva Yojana – All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI – Joint Ventures; Special Purpose Vehicles: Purpose and Process.

### **UNIT III REGISTRATION PROCESS (20 Hours)**

Start-up India Policy; Registration Process; Benefits under the Companies Act and other Government Policies - Mandatory Registration - PAN; TAN; GST Registration; Shops & Establishments; SSI/MSME; Additional Registration/License - ESI/PF; FCRA; Pollution; Other registration as per requirement of sector; IE Code; Drug License; FSSAI; Trademark; Copyright; Patent; Design; RBI; Banking; IRDA; Telecom; I & B; MSME Registration; Udyog Aadhar Memorandum

### **UNIT IV LICENSE & REGISTERS (15 Hours)**

Industrial License, Industrial Entrepreneurs Memorandum (IEM); State Level Approval from the respective State Industrial Department- Maintenance of Registers and Records: Register and Records required to be maintained by an enterprise

## UNIT V ENTREPRENEURIAL GROWTH

(15 Hours)

Economic development and entrepreneurial growth–Role of entrepreneur in economic growth- Strategic approaches in the changing economic scenario for small scale entrepreneurs- Networking, Nicheplay, Geographic concentration, Franchising/Dealership–Development of Women entrepreneurship–problems – steps taken by Government-Women and Self Help Groups.(SHGs)

**\*Educational Tour for 3 to 4 days.**

### RECOMMENDED TEXTBOOKS:

1. Gupta,D.C.,&Srinivasan,D.N.EntrepreneurshipDevelopmentinIndiaSultanChand&Sons,(2001)
2. Khanka,S.S.Entrepreneurial development. S.Chand Publishing,(2006)

### REFERENCE BOOKS:

1. Desingu Setty, E., & Krishna Moorthy, P. Strategies for developing women entrepreneurship. Akansha Pub.House,(2010).
2. Drucker,P.F.Innovation and Entrepreneurship: Practice and Principles.Harper & Row,(1986).
3. Gupta, M.Entrepreneurial Development Raj Publishing House,(2006).
4. Shankar,R.EntrepreneurshipTheory&PracticeVijayNicoleImprintsPrivateLtd
5. Suresh,J.Entrepreneurial Development Margham Publications,(2002).

### E-LEARNING RESOURCES:

1. <https://www.yourarticlelibrary.com/entrepreneur/entrepreneurship-characteristicsimportance-types-and-functions-of-entrepreneurship/5228>
2. <https://landor.com/thinking/eight-principles-of-innovation>
3. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
4. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
5. [https://www.businessmanagementideas.com/entrepreneurship-2/institutional-support-system-for-entrepreneurs/18184#google\\_vignette](https://www.businessmanagementideas.com/entrepreneurship-2/institutional-support-system-for-entrepreneurs/18184#google_vignette)
6. <https://www.entrepreneur.com/article/323660>
7. <https://www.entrepreneur.com/article/314723>

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**QUESTION PAPER PATTERN**

<b>SECTION</b>	<b>QUESTION COMPONENT</b>	<b>NUMBERS</b>	<b>MARKS</b>	<b>TOTAL</b>
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

<b>UNITS</b>	<b>SECTION A</b>	<b>SECTION B</b>	<b>SECTION C</b>
I	3	2	1
II	3	1	2
III	2	1	1
IV	2	2	1
V	2	1	1
<b>TOTAL</b>	<b>12</b>	<b>7</b>	<b>6</b>
<b>SECTION A 12</b>		<b>SECTION B 7</b>	<b>SECTION C 6</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO 1	Provide an introduction on entrepreneurship and project management.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Bring knowledge to students about capital and various rules of capital and about Indian Financial Institutions and schemes available.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Explain the process of registration and various legal requirements that have to be compiled.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Analyse the concepts of licensing and register and the maintenance of registers and records.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Demonstrate thorough knowledge on entrepreneurial growth.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**



<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XV</b>
<b>COURSE NAME: INCOME TAX THEORY, LAW AND PRACTICE – I</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY AND PROBLEMS</b>	

(Common to B.Com (GEN), B.Com (CS)& B.Com (A&F))

**COURSE OBJECTIVE:**

To Impart the Basic Knowledge and Legal framework and provisions of Income Tax Act 1961.

**COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Understand the basic concepts and definition under the Income Tax Act 1961.
2. Ascertain the residential status of an assessee and its incidence of tax.
3. Compute salary income under the head salaries.
4. Compute income from house property.
5. Compute income from business and profession.

**UNIT I INTRODUCTION**

**(20 Hours)**

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax. Exempted Incomes - Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

**UNIT II INCOME FROM SALARIES**

**(20 Hours)**

Income from Salaries- Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(C).

**UNIT III INCOME FROM HOUSE PROPERTY**

**(20 Hours)**

Income from house property - Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

**UNIT IV PROFITS AND GAINS OF BUSINESS AND PROFESSION**

**(20Hours)**

Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.

**UNIT V ADMINISTRATION OF INCOME TAX ACT****(10Hours)**

Administration of Income Tax Act -Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.

**THEORY- 20 %      PROBLEMS- 80 %**

**RECOMMENDED TEXTBOOKS:**

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai

**REFERENCE BOOKS:**

1. Manoharan T.N & Hari.G.R., (2018) Students' Hand Book on Taxation, Snow White Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. .Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi.
5. Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
6. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

**E-LEARNING RESOURCES**

- 1) <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
- 2) <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
- 3) <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>
- 4) <https://www.hrblock.in/guides/house-property-deductions>
- 5) <https://books.google.com/books?isbn=1584773855>
- 6) <https://books.google.com/books?id=iiQKAAAAMAAJ>
- 7) <https://books.google.com/books?isbn=813172191>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	2	-	2	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	2	-	1	-	-	-
TOTAL	7	5	2	5	-	4
	<b>SECTION A – 12</b>		<b>SECTION B – 7</b>		<b>SECTION C - 4</b>	

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Understand the basic concepts and definition under the Income Tax Act 1961.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5,
CO 2	Ascertain the residential status of an assessee and its incidence of tax.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5,
CO 3	Compute salary income under the head salaries.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5,
CO 4	Compute income from house property.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5,
CO 5	Compute income from business and profession.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5,

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XVI</b>
<b>COURSE NAME: PRINCIPLES OF AUDITING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To make Students to understand thoroughly the principles and process of auditing.

**COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Understand the basic principles of auditing.
2. knowledge on process and documentation of auditing
3. Understand the process of forming an opinion and drafting Audit report.
4. Possess an overview on secretarial audit.
5. Understand forensic audit and digitalization of audit.

**UNIT I AUDIT PRINCIPLES AND TECHNIQUES**

**(20 Hours)**

Meaning & Definition of Auditing– Advantages and Limitations of Audit – Classification of Audits – Internal Audit & Performance Audit – Objective & Scope – Internal Audit Techniques – Internal Control Mechanism.– Audit Principles and Techniques – Audit Planning – Risk Assessment – Collection of information/Records of Audit – Audit Checklist – Audit Techniques – Verification of documents/records – Collection of audit evidences – Documentation – Materiality – Record keeping

**UNIT II AUDIT PROCESS AND DOCUMENTATION**

**(18 Hours)**

Audit Process and Documentation – Preliminary Preparations – Questionnaire – Interaction – Audit program – Identification of applicable laws – Creation of Master Checklist – Maintenance of Worksheet Working papers and audit Trials – Identification of Events/Corporate Actions – Verification – Auditing standard on Audit process & documentation

**UNIT III FORMING AN OPINION & REPORTING**

**(17 Hours)**

Forming an Opinion & Reporting – Process of forming an opinion – Materiality – Forming an opinion on report – Modified/Unmodified Opinion/Qualification – Evaluating Audit Evidence and forming Opinion – Audit report and drafting of qualifications with each Remark and Qualification – Signing of Audit reports and its Submission– Auditing standards on forming of an Opinion

#### **UNIT IV OVERVIEW & INTRODUCTION OF SECRETARIAL AUDIT**

**(20 Hours)**

Overview & introduction of Secretarial Audit – Concept – Advantages – Legal provisions – Risk of Secretarial Auditor – Code of Conduct Fraud detection & Reporting – Duty to report fraud – Reporting of Fraud by Secretarial Auditor – Fraud vs. Non-compliance – Speculation – Suspicion – Reason to Believe – Knowledge – Reporting – Professional Keeping – Reporting of Fraud in Secretarial Audit Report.

#### **UNIT V FORENSIC AUDIT & DIGITALIZATION IN AUDITING**

**(15 Hours)**

Forensic Audit – Meaning – Definition – Need and Objectives – Fraud and Forensic Audit – Forensic Audit vis-à-vis Audit – Duties of Forensic Auditor – Impact of digitalization in auditing.

#### **RECOMMENDED TEXTBOOKS:**

1. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
2. Contemporary Auditing, Kamal Gupta Tata McGraw Hill.

#### **REFERENCE BOOKS:**

1. Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and Virender Sharma, Eastern economy edition.
3. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
4. Contemporary Auditing, Kamal Gupta Tata McGraw Hill.
5. Practical Auditing, Ramesh Kumar, D. Ranjith Kumar, Paul Dhinkaran Vijayalakshmi

#### **E-LEARNING RESOURCES:**

1. <https://books.google.co.in/books?isbn=8121920418>
2. <https://books.google.co.in/books?isbn=5877373412>
3. <https://books.google.co.in/books?isbn=8170231868>

**GUIDELINES TO THE QUESTION PAPER SETTERS  
QUESTION PAPER PATTERN**

<b>SECTION</b>	<b>QUESTION COMPONENT</b>	<b>NUMBERS</b>	<b>MARKS</b>	<b>TOTAL</b>
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

<b>UNITS</b>	<b>SECTION A</b>	<b>SECTION B</b>	<b>SECTION C</b>
I	2	2	1
II	2	1	1
III	3	1	1
IV	3	2	2
V	2	1	1
<b>TOTAL</b>	12	7	6
<b>SECTION A 12</b>		<b>SECTION B 7</b>	<b>SECTION C 6</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO 1	Understand the basic principles of auditing.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	knowledge on process and documentation of auditing	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Understand the process of forming an opinion and drafting Audit report.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Possess an overview on secretarial audit.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Understand forensic audit and digitalization of audit.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: Elective I-IDE</b>
<b>COURSE NAME: CORPORATE VENTURE AND BUSINESS ETHICS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS:75</b>
<b>THEORY</b>	

### **COURSE OBJECTIVES –**

To enlighten the students to create an innovation-based new venture.

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Comprehend and innovation-based new venture.
2. Knowledge on Market Segmentation and consumer Research process
3. Understand the business planning process.
4. Explain the business ethics and its concepts.
5. Knowledge on multinational corporations.

### **UNIT I VENTURE IDEATION**

**(17 Hours)**

Corporate Venture – meaning - definition - Idea generation for new ventures, approaches, evaluating and selection of business ideas.

### **UNIT II CUSTOMER DEVELOPMENT**

**(17 Hours)**

Market segmentation- consumer research process - Methods of raising of funds – Product definition, new product development process and product management process.

### **UNIT III PLANS FOR BUSINESS**

**(15 Hours)**

Scaling the business - steps to present a business plan - Possible reasons for failure of start-ups – Steps to overcome failures in business

### **UNIT IV BUSINESS ETHICS**

**(13 Hours)**

Business Ethics and concept- values- Morals- characteristics – Types – Approaches – Relevance – Code of Conduct for business.

### **UNIT V MULTINATIONAL CORPORATIONS**

**(13 Hours)**

MNC – Meaning – Definition- Dominance of MNCs – Globalization – Meaning – Features – Stages – Pros and Cons.



### RECOMMENDED TEXTBOOKS:

1. Hisrich, Entrepreneurship, Tata McGraw Hill, New Delhi, 2001.
2. S.S.Khanka, Entrepreneurial Development, S.Chand and Company Limited, New Delhi, 2001.

### REFERENCE BOOKS:

1. Mathew Manimala, Entrepreneurship Theory at the Crossroads, Paradigms & Praxis, Biztrantra, 2ndEdition, 2005
2. Prasanna Chandra, Projects – Planning, Analysis, Selection, Implementation and Reviews, Tata McGraw-Hill, 1996.
3. P.Saravanel, Entrepreneurial Development, SPK Publishing House, Chennai -1997.
4. Arya Kumar. Entrepreneurship. Pearson. 2012
5. Donald F Kuratko, T.V Rao. Entrepreneurship: A South Asian perspective. Engage Learning.2012

### E-LEARNING RESOURCES

1. <https://fastercapital.com/topics/understanding-corporate-venturing-ethics.html>
2. <https://corporatefinanceinstitute.com/resources/career-map/sell-side/capital-markets/corporate-venturing-corporate-venture-capital/>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	2	1	1
III	2	1	2
IV	2	2	1
V	3	1	1
TOTAL	12	7	6
<b>SECTION A 12</b>		<b>SECTION B 7</b>	
			<b>SECTION C 6</b>

#### PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

#### PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Comprehend and innovation-based new venture.	1, 4, 5	K1, K2, K3
CO 2	Knowledge on Market Segmentation and consumer Research process	1, 4, 5	K1, K2, K3
CO 3	Understand the business planning process.	1, 4, 5	K1, K2, K3
CO 4	Explain the business ethics and its concepts.	1, 4, 5	K1, K2, K3
CO 5	Knowledge on multinational corporations.	1, 4, 5	K1, K2, K3

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: VALUE EDUCATION</b>
<b>COURSE NAME: VALUE EDUCATION</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>MARKS:100</b>
<b>CREDITS: 2</b>	<b>TOTAL HOURS: 15</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To teach and inculcate the importance of value-based living.

**COURSE OUTCOME:**

On completion of the course the students will be able

1. To inculcate the value system in their real-life scenarios.
2. To implement the role of culture and civilization, roles and responsibilities in the society.
3. To effectively follow Salient values for life such as forgiveness, ability to sacrifice, self-esteem, teamwork and creative thinking.
4. To reflect the human rights, social values and welfare of the citizen.

To consider the relation between values and personal behavior affecting the achievement of a sustainable future.

**UNIT I**

**(3 Hours)**

Definition, Concept, Classification, Theory, Criteria and Sources of values Aims and objectives of value education. Role and need for value education in the contemporary society, Role of education in transformation of values in society. Role of parents, teachers, society, peer group and mass media in fostering values

**UNIT II**

**(3 Hours)**

Human Values: Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Scientific Vision, relevancy of human values to good life. Character Formation towards Positive Personality Modern challenges of adolescents: emotions and behavior Self-analysis and introspection: sensitization towards gender equality, differently abled, Respect for- age, experience, maturity, family members, neighbors, strangers, etc.

### **UNIT III**

**(3 Hours)**

Concept of Human Rights–Principles of human rights–human rights and Indian constitution Rights of Women and children–violence against women–Rights of marginalized People Like women, children, minorities, trans gender, differently abled etc., Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment – communal harmony – concept –religion and its place in public domain– secular civil society.

### **UNIT IV**

**(3 Hours)**

Constitutional Values:(Sovereign, Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, Fraternity) - Social Values: (Pity and Probity, Self-Control, Universal Brotherhood) - Professional Values:(Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality, Faith). Religious and Moral Values: (Tolerance, Wisdom, character) - Aesthetic Values: (Love and Appreciation of literature, fine arts) - Environmental Ethical Values National Integration and international understanding. Need of Humanistic value for espousing peace in society. Conflict of cross-cultural influences, cross-border education.

### **UNIT V**

**(3 Hours)**

Guru Nanak Devji’s Teachings - Relevance of Guru Nanak Devji’s teachings’ relevance to Modern Society - The Guru Granth sahib - The five Ks - Values and beliefs - Rights and freedom (Right of equality, Right to Education, Right to Justice, Rights of women, Freedom of religion, Freedom of culture, Freedom of assembly, Freedom of speech) - Empowerment of women - Concept of Langar - Eminent Sikh personalities.

### **REFERENCES**

1. Dr. Abdul Kalam. My Journey-Transforming Dreams in to Actions. Rupa Publications,2. 2013.
3. Steven R Covey, 8<sup>th</sup> Habit of Effective People (From Effectiveness to Greatness), FreePress,NewYork,2005.
4. Prem Singh, G.J. (2004). ‘Towards Value Based Education’, University News. Vol. 42(45):P.11-12.
5. V.R. Krishna Iyer. Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow, Eastern Law House (1999,Reprint2018)

**Question Paper Pattern: MCQs**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH:2024-27</b>
<b>PART: IV</b>	<b>COURSE COMPONENT: INTERNSHIP</b>
<b>COURSE NAME: INTERNSHIP</b>	<b>COURSE CODE:</b>
<b>SEMESTER: V</b>	<b>CREDITS: 2</b>
<b>PRACTICAL</b>	

**COURSE OBJECTIVE:**

To obtain hands on experience and practical knowledge/skill facilitating better employment opportunities.

**COURSE OUTCOMES:**

On the completion of internship, the students will be able to:

- 1) Apply theoretical concepts learnt in the Business world.
- 2) Experience real time work environment and challenges
- 3) Build network useful for future career
- 4) Understand the job/skill requirement required in accounting related fields
- 5) Develop report writing and Presentation Skills

**GUIDELINES:**

An internship is a unique learning experience that integrates studies with practical work. Students will be sent for Summer Internship (Audit firm/Accounting firm/any other institution) of their choice for a period of 30 days after the completion of IV semester. Students will be informed to submit Log book on the work carried out by them during the period of internship. Students need to submit internship report for about 30 pages on the internship carried out by them. Students need to obtain Letter of Acceptance initially and letter of completion It shall serve to clarify the internship educational purpose and ensure an understanding of the total learning experience.

Students shall submit a Internship Report at the end of 5<sup>th</sup> Semester before the commencement of the End Semester Examination.

# **SEMESTER VI**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XVII</b>
<b>COURSE NAME: COST ACCOUNTING THEORY &amp; PRACTICE</b>	<b>COURSE CODE:</b>
<b>SEMESTER: VI</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY AND PROBLEMS</b>	

### **COURSE OBJECTIVE:**

To Impart the Basic Knowledge on Cost accounting concepts, Pricing of Products, Labour remuneration and Methods of Costing

### **COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Understand the meaning of cost accounting and its scope and the role of cost accountants.
2. Analyses the methods of material control and valuation of material issues.
3. Discuss the concept of labour cost, remuneration, incentives and various rate system that are in practice.
4. Enumerate the classification of overheads and concepts relating to it.
5. Enlighten the job, batch, contract and process costing.

### **UNIT-I NATURE AND SCOPE OF COST ACCOUNTING**

**(20 Hours)**

Meaning - importance & limitations of cost accounting - Distinction between Cost and Financial accounting - Costing system - characteristics of an ideal costing system - steps for installation - difficulties while installation and how to overcome these difficulties - Role of cost accountant - Analysis, Concepts, Cost Classification, cost sheet and One-unit costing.

### **UNIT-II MATERIAL CONTROL AND VALUATION OF MATERIAL ISSUES**

**(15Hours)**

Techniques of material control - Level Setting - Economic Order Quantity, JIT Inventory System, ABC Analysis, VED Analysis, Perpetual Inventory System and FNSD Analysis. Material Purchase and Storage - Cost Price Methods- FIFO, LIFO, Average Cost, Inflated Price, Specific Price, Base Stock and HIFO. Market Price Method - Replacement Price, Realisable Value. Standard Price

### **UNIT-III LABOUR COST & REMUNERATION AND INCENTIVES**

**(20 Hours)**

Meaning, labour turnover, Job Analysis, Job Evaluation, Merit Rating, Time Keeping, Idle Time and Overtime - Methods of wage payment and incentives plan- Time Wage System, Piece Rate System, Taylor's Differential Piece Rate System, Merrick's Multiple Piece Rate System, Gant's Task and Bonus Plan, Halsey Premium Plan and Rowan Plan

### **UNIT-IV OVERHEAD**

**(20Hours)**

Classifications, Overhead Accounting- allocation, apportionment, re-apportionment and absorption of Overheads

## UNIT-V INTRODUCTION TO JOB, BATCH, CONTRACT AND PROCESS COSTING (15 hours)

Job Costing – Meaning – Definition – Features – Concepts – Batch Costing – Definition – Features – Advantages and Disadvantages – Contract Costing – Introduction – Meaning and Definition – Basic procedure for costing of Contracts – features – Process Costing - Features, application of process costing

**THEORY- 20 %      PROBLEMS- 80 %**

### RECOMMENDED TEXTBOOKS:

1. Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition

### REFERENCE BOOKS:

1. Dr. Maheswari S.N., Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Pillai R.S.N. and Bagavathi V., Cost Accounting, S. Chand, New Delhi
3. Saxena V.K. and Vashist C.D., Cost Accounting, Sultan Chand & Sons, New Delhi
4. Shukla M.C., Grewal T.S. and Dr. Gupta M.P., Cost Accounting, S. Chand, New Delhi

### E-LEARNING RESOURCES:

1. [https://www.icaai.org/post.html?post\\_id=17759](https://www.icaai.org/post.html?post_id=17759)
2. <https://cleartax.in/glossary/cost-of-labour/>
3. <https://corporatefinanceinstitute.com/resources/accounting/overhead/s/>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>



### BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1	-	-	-
II	1	1	1	1	-	1
III	1	1	-	2	-	1
IV	1	2	-	1	-	1
V	2	1	-	1	-	1
TOTAL	7	5	2	5	-	4
	<b>SECTION A 12</b>		<b>SECTION B 7</b>		<b>SECTION C 4</b>	

#### PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

#### PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Understand the meaning of cost accounting and its scope and the role of cost accountants.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Analyses the methods of material control and valuation of material issues.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Discuss the concept of labour cost, remuneration, incentives and various ratesystem that are in practice.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Enumerate the classification of overheads and concepts relating to it.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Enlighten the job, batch, contract and process costing.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XVIII</b>
<b>COURSE NAME: SECURITIES LAW &amp; MARKET OPERATIONS</b>	<b>COURSE CODE:</b>
<b>SEMESTER: VI</b>	<b>MARKS:100</b>
<b>CREDITS:4</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

**COURSE OBJECTIVE:**

To Impart the Basic Knowledge of Stock Markets & Legal Framework of The SEBI and Other Agencies.

**COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Knowledge of SEBI guidelines for new issue market and investor protection on it.
2. Describe the role of stock market and the various role played by its intermediaries
3. Demonstrate the functions of stock exchange, mechanics, types and also listing of securities.
4. Prepare the concepts about trading pattern in OTCEI, NSE and other index numbers.
5. Formulate an idea about the demat trading and mutual funds.

**UNIT-I: SEBI INTRODUCTION**

**(17 Hours)**

SEBI - Salient features of SEBI Act 1992 & Securities Contract Regulation Act - SEBI Guidelines relating to the functioning of the New Issue Market - SEBI Guidelines for Disclosure and Investor Protection – Securities Contract Regulation Act (SCRA) – features and importance.

**UNIT-II: STOCK MARKET**

**(19 Hours)**

Stock Market - Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation, Pricing of Issues, Promoters Contribution, Offer Documents, Underwriting of Issues and Allotment of Shares, Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers.

**UNIT-III: STOCK EXCHANGES**

**(19 Hours)**

Stock Exchanges - Meaning, Functions, Importance and Limitations; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading and Internet Based Trading; Settlement Procedure; Types of Brokers; Listing of Securities in Indian Stock Exchanges - Classification and listing of securities.

**UNIT-IV: TRADING PATTERN IN OTCEI AND NSE**

**(20 Hours)**

Trading Pattern In OTCEI and NSE - Meaning, Significance and Functions, Procedure of Listing and Trading on OTC; NSE-Functioning and Trading Pattern in NSE-Capital Market Segment; Security Market Indicators - Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers.

## UNIT-V: DEMAT TRADING & MUTUAL FUNDS

(15 Hours)

Demat Trading & Mutual Funds - Meaning and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading; Role of Depositories and Custodial Services. Introduction, definitions, types, risks involved, performance evaluation and SEBI regulations for mutual funds.

### RECOMMENDED TEXTBOOKS:

1. Securities Law & Markets Operations- A.Sairam – LearnTechPress.
2. Securities Law & Markets Operations-L.Natarajan – Marghampublications.

### REFERENCE BOOKS:

1. MachiRaju, H.R. : Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi. Web site of bseindia.com.nse-india.com.

### E-LEARNING RESOURCES:

1. <https://byjus.com/commerce/sebi-objectives-and-functions/>
2. <https://groww.in/p/stock-exchange>
3. <https://www.investopedia.com/terms/o/otcei.asp>
4. <https://corporatefinanceinstitute.com/resources/management/demutualization/>

### GUIDELINES TO THE QUESTION PAPER SETTERS QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	2
II	3	2	1
III	2	1	1
IV	2	1	1
V	2	2	1
TOTAL	12	7	6
<b>SECTION A - 12</b>		<b>SECTION B - 7</b>	<b>SECTION C - 6</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Knowledge of SEBI guidelines for new issue market and investor protection on it.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Describe the role of stock market and the various role played by its intermediaries	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Demonstrate the functions of stock exchange, mechanics, types and also listing of securities.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Prepare the concepts about trading pattern in OTCEI, NSE and other index numbers.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Formulate an idea about the demat trading and mutual funds.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: CORE XIX</b>
<b>COURSE NAME: INCOME TAX LAW &amp; PRACTICE-II</b>	<b>COURSE CODE:</b>
<b>SEMESTER: VI</b>	<b>MARKS:100</b>
<b>CREDITS: 4</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY AND PROBLEMS</b>	

(Common to B.Com (GEN), B.Com (CS)& B.Com (A&F))

**COURSE OBJECTIVE:**

To Compile the procedure for computation of tax on income for assessment of individual for the current assessment year under the Income Tax Act.,1961.

**COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Understand the meaning of capital gain and the procedure related in computing income under the head capital gain.
2. Explain how to calculate income under the head, income from other sources.
3. Discuss the provisions relating to clubbing of income and set off and carry forward.
4. Describe agricultural income and its treatment and explain the provisions relating to various deductions from total income.
5. Apply practical knowledge relating to e-filing of returns.

**UNIT- I**

**(20 Hours)**

Capital Gains – Capital Assets –Meaning and Kinds–Procedure for computing Capital Gains  
– Cost of Acquisition–Exemption of Capital Gains –Loss under head Capital Gains.

**UNIT-II**

**(15 Hours)**

Income from other sources - Income chargeable to tax under the head Income from Other Sources  
– Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources–Loss under the head Other Sources.

**UNIT-III**

**(20 Hours)**

Aggregation of income - Provisions relating to income of other persons to be clubbed in Assessee  
Total Income–Income of minor Child –Deemed Incomes. Provisions relating to Set-off & Carry forward and Set- off of Losses.

**UNIT-IV****(20 Hours)**

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income –Integration of Agricultural Income. (Theory only) Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) (Simple problems)

**UNIT- V****(15 Hours)**

Assessment of Individuals – Tax rates – Computation of Tax liability of Individual (Simple problems). Filing of returns, various forms of return and e- filing of return.

**THEORY- 20 %      PROBLEMS- 80 %**

**RECOMMENDED TEXTBOOKS:**

1. Income Tax Theory, law and practice - T.S. Reddy & Dr. Y. Hari Prasad Reddy – Margham publications.
2. Income Tax law and practice. –V.P.Gaur & D.B.Narang

**REFERENCE BOOKS:**

1. Students Guide to Income tax – Dr.Vinod K.SignHania & Dr.Monica Sighania – Taxmann.
2. Income tax service tax &VAT – Dr.Girish Ahuja & Dr.Ravi Gupta – Bharat lawhouse.

**E-LEARNING RESOURCES:**

1. <https://books.google.com/books?uid=118038605692004126743&hl=en>

**GUIDELINES TO THE QUESTION PAPER SETTERS****QUESTION PAPER PATTERN**

<b>SECTION</b>	<b>QUESTION COMPONENT</b>	<b>NUMBERS</b>	<b>MARKS</b>	<b>TOTAL</b>
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	Answer any 5 out of 7 questions(each in 300 words)	13-19	6	<b>30</b>
C	Answer any 2 out of 4 questions(each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

### BREAK UP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	2	1	-	1	-	1
III	2	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	-
TOTAL	7	5	2	5	-	4
	<b>SECTION A 12</b>		<b>SECTION B 7</b>		<b>SECTION C 4</b>	

#### PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

#### PSO-CO-question paper mapping

CO No:	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Understand the meaning of capital gain and the procedure related in computing income under thehead capital gain.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 2	Explain how to calculate income under the head, income from other sources.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Discuss the provisions relating to clubbing of income and set off and carry forward.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Describe agricultural income and its treatment and explain the provisions relating to various deductions from total income.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 5	Apply practical knowledge relating to e-filing of returns.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART:III</b>	<b>COURSE COMPONENT: ELECTIVE II</b>
<b>COURSE NAME: MANAGEMENT FOR CORPORATES</b>	<b>COURSE CODE:</b>
<b>SEMESTER: VI</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>THEORY</b>	

**COURSE OBJECTIVES:**

To prepare students to know the significance of management in today's world.

**COURSE OUTCOMES:**

On completion of the course the students will be able to

1. Understand the basic concepts of management.
2. Comprehend the significant of management in today's world.
3. Discuss the practice to apply management concepts in corporate environment.
4. Understand the basics of HRM.
5. Enlighten the concepts of performance appraisal to students and the importance of human resource accounting.

**UNIT-I: INTRODUCTION TO MANAGEMENT FOR CORPORATES (20hours)**

Meaning and Definition of management - Role of Chief Executive Officer (CEO) - Role of Chief Financial Officer (CFO) – Levels of Management – POSCORB – Scientific Management – Fayol Management Theory – MBO – Meaning – Process of MBO – MBE – Meaning – Process of MBE – Modern Approaches to Management.

**UNIT-II: PLANNING AND ORGANISING (20hours)**

Corporate Planning – Meaning – Characteristics of Planning – Steps involves in Planning process – Types of Planning – Decision Making – Meaning – Characteristics and importance – Steps involved in decision making – Types of Decision Making – Organizing – Meaning – Process of Organizing Function – Formal Organizational Structure – Informal Organizational Structure.

**UNIT-III: DIRECTION AND CONTROL (20 hours)**

Direction – Meaning – Characteristics – Elements of Direction – Leadership – Types or styles of leadership- Qualities of Good Leader – Motivation – Steps involved in Motivational Process – Maslow's Theory – Hertzberg – McGregor Theory – Control – Process of Control – Requisites of an ideal control system.



#### **UNIT-IV: HRM - INTRODUCTION**

**(15 hours)**

Human Resource Management – Meaning – Definitions – Importance – Human Resource Planning – Objectives of Human Resource Planning – Recruitment – Meaning – Definition – Sources of Recruitment – Steps in recruitment Process – Interview – Types of Interview – Training – Advantages of Training – Types of Training – Methods and Techniques of Training.

#### **UNIT-V: PERFORMANCE APPRAISAL**

**(15 hours)**

Performance of Appraisal – Meaning – Process – Methods – Ranking Method – Graphical Rating Scale – Critical Incidence – Check list Method – 360 degree feedback – Requisite for good performance system – Human Resource Management Audit – Meaning – Human Resource Management Audit Process – Valuation of Human Resource Management – Human Resource Accounting – Meaning – Advantages of Human Resource Accounting.

#### **RECOMMENDED TEXTBOOKS:**

1. Dr. S. Seethalakshmi / Dr. K. Shyamala / Dr. R. Subhasri – Fundamentals of Corporate Management, Margham Publications.
2. C.B. Gupta – Business Management, Sultan Chand & Sons, New Delhi.
3. Ashwathappa – Human Resource Management, Tata McGraw Hill, New Delhi.

#### **REFERENCE BOOKS:**

1. Wehrich And Koontz - Essentials of Management, McGraw Hill, New Delhi.
2. Dinakar Pagare- Principles Of Management, Sultan Chand & Sons, New Delhi.
3. L.M. Prasad - Principles of Management, Sultan Chand & Sons, New Delhi.
4. L.M. Prasad - Human Resource Management, Sultan Chand & Sons, New Delhi.
5. Tripathi – Human Resource Management, Sultan Chand & Sons, New Delhi.

#### **E-LEARNING RESOURCES:**

1. <https://northwest.education/insights/careers/chief-executive-officer-ceo-roles-responsibilities/>
2. <https://byjus.com/commerce/functions-of-management/>
3. <https://www.investopedia.com/what-is-a-performance-appraisal-4586834#:~:text=The%20term%20%E2%80%9Cperformance%20appraisal%E2%80%9D%20refers.and%20growth%2C%20or%20lack%20thereof.>

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**QUESTION PAPER PATTERN**

<b>SECTION</b>	<b>QUESTION COMPONENT</b>	<b>NUMBERS</b>	<b>MARKS</b>	<b>TOTAL</b>
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**BREAK UP OF QUESTIONS FOR THEORY**

<b>UNITS</b>	<b>SECTION A</b>	<b>SECTION B</b>	<b>SECTION C</b>
I	3	2	1
II	2	1	1
III	2	1	2
IV	2	2	1
V	3	1	1
<b>TOTAL</b>	<b>12</b>	<b>7</b>	<b>6</b>
<b>SECTION A 12</b>		<b>SECTION B 7</b>	<b>SECTION C 6</b>

PSO – CO mapping

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Ave.	3	3	3	3	3

PSO-CO-question paper mapping

<b>CO No:</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL (K1 to K6)</b>
CO 1	Understand the basic concepts of management.	1, 2, 3, 4, 5	K1, K2, K3, K4,
CO 2	Comprehend the significant of management in today's world.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 3	Discuss the practice to apply management concepts in corporate environment.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5
CO 4	Understand the basics of HRM.	1, 2, 3, 4, 5	K1, K2, K3, K4,
CO 5	Enlighten the concepts of performance appraisal to students and the importance of humanresource accounting.	1, 2, 3, 4, 5	K1, K2, K3, K4, K5

**K1= Remember, K2= Understand, K3= Apply, K4=Analyse, K5= Evaluate, K6= Create**

<b>PROGRAMME: B.Com. CORPORATE SECRETARYSHIP</b>	<b>BATCH: 2024-27</b>
<b>PART: III</b>	<b>COURSE COMPONENT: ELECTIVE III</b>
<b>COURSE NAME: INSTITUTIONAL TRAINING</b>	<b>COURSE CODE:</b>
<b>SEMESTER: VI</b>	<b>MARKS:100</b>
<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>
<b>PRACTICAL</b>	

### **COURSE OBJECTIVE:**

To Provide **the PRACTICAL KNOWLEDGE** in **Corporate Management; Office Administration and Secretarial Practices** by deputing the Students to the Public Limited Companies and other Similar Organizations.

Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship. The details of the training are to be given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year. The training shall broadly relate to –

- (a)Office Management
- (b)Secretarial Practice.

The training relating to Office Management may be designed to acquaint the trainees with

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipment, postal and mailing services and equipment.
4. Acquaintance with office machines and equipment and accounting, machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.
6. Application of computer, Internet in Company Administration.

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary. The following types of organizations may be selected for training:

1. Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Co-op Societies and banks.
3. Office Equipment, Marketing Organizations etc.,

In view of the objective of the course to prepare the students to become professionals like Chartered Accountants, Cost Accountants and Company Secretaries, it is proposed to give on the job training with Practicing Chartered Accountants, Cost Accountants or Company Secretaries. For Institutional training the students may either select to go to a company or to a practicing professional.

**NOTE:**

The paper on Institutional Training shall carry hundred marks. The students are required to submit a Project Report based on their Training Experience to the Department under the Guidance of their respective Guides assisted by the training officers of the Institutions providing the training.

The Report shall be around 50-60 typed pages, excluding tables, figures, bibliographies and appendices. The External Examiner appointed by the College, in consultation with the Internal Examiner, shall conduct the Viva-Voce Examination and Evaluate the Project Report while awarding the Marks. The marks shall be awarded for Project Report (Max.75) and Viva Voce Exam (Max 25) jointly by both the examiners.

(A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit the report to the department and reappear for voce exam for evaluation)