GURU NANAK COLLEGE (AUTONOMOUS)

A Sikh Minority Institution | Unit of Guru Nanak Educational Society (Regd.)
Affiliated to University of Madras | Approved by AICTE
Accredited at A++ Grade by NAAC (CGPA 3.68/4)
Guru Nanak Salai, Velachery, Chennai - 600042

SCHOOL OF COMMERCE

B.Com. Corporate Secretaryship

(Semester pattern with Choice Based Credit System)

Syllabus

(For the UG Batch of 2026 - 29 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 markets.
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 relationships.
5. Developing social consciousness among students.

4. Programme Educational Outcomes (PEOs)

1. **PEO1: Core Competence:**
   Graduates will demonstrate comprehensive knowledge of commerce, accounting, finance, and business practices, enabling them to pursue successful careers in corporate, entrepreneurial, and public sectors.
2. **PEO2: Problem-Solving Skills:**
   Graduates will apply problem solving and decision-making skills to address complex business and economic challenges in a dynamic global environment.
3. **PEO3: Ethics and Social Responsibility:**
   Graduates will uphold ethical standards, integrity, and social responsibility in professional and personal contexts, contributing positively to sustainable development and societal well-being.
4. **PEO4: Communication and Leadership:**
   Graduates will exhibit effective communication, teamwork, and leadership abilities, preparing them to manage diverse organizational settings and collaborate across disciplines.
5. **PEO5: Lifelong Learning and Adaptability:**
   Graduates will engage in continuous learning, research, and professional development, adapting to emerging technologies, global trends, and evolving business practices.

5. PROGRAMME OUTCOMES (POs)

PO1: Knowledge Management

Integrate theoretical concepts with practical applications to manage business operations effectively.

PO2: Problem Solving

Identify, analyse, and solve complex business and financial problems using appropriate quantitative and qualitative techniques.

PO3: Critical Thinking

Develop critical insights into business environments by assessing risks, opportunities, and ethical implications.

PO4: Individual and Team Work

Exhibit leadership, coordination, and responsibility while functioning effectively as a team member or leader.

PO5: Communication and Lifelong Learning

Adapt to changing business environments through continuous learning, skill development, and professional growth.

6. Programme Specific Outcomes (PSOs)

PSO1 - Specialised knowledge and Uniqueness

Apply specialized knowledge gained from corporate laws, secretarial practice, accounting, taxation, auditing, and securities regulations to manage corporate compliance, governance frameworks, and statutory requirements in professional environments.

PSO2 – Experiential and Tool usage

Utilize practical exposure from assignment, activity, internships, project work, and skill-based courses to prepare financial statements, draft corporate documents, and operate digital tools and analytical techniques relevant to accounting, auditing, taxation and corporate reporting.

PSO3 – Investigation, Research and Sustainability

Analyze financial, legal, statistical and other data to evaluate business performance, compliance issues, and governance practices, while integrating ethical principles, corporate social responsibility, and sustainability considerations into decision-making.

PSO4 – **Employability**

Develop professional, managerial, and entrepreneurial competencies to pursue careers in corporate, financial, and legal sectors, initiate business ventures, or progress towards higher education and professional qualifications such as CA, CS, CMA, and PG.

PSO5 – Inter-disciplinary and Multi – disciplinary

Integrate knowledge from accounting, law, management, economics, statistics, communication, and digital proficiency to solve complex business problems through a multidisciplinary approach in dynamic organizational contexts.

7. PEO – PO mapping

	PEO 1	PEO2	PEO3	PEO4	PEO5
PO 1	3	2	1	1	2
PO 2	2	3	1	1	2
PO3	2	3	3	2	2
PO 4	1	2	2	3	2
PO 5	2	2	2	3	3

8. PEO – PSO mapping

	PEO 1	PEO2	PEO3	PEO4	PEO5
PSO 1	3	3	3	3	3
PSO 2	3	3	2	3	3
PSO3	3	3	3	2	3
PSO 4	3	3	2	3	3
PSO 5	3	3	2	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

Candidates admitted to the first year of the B. Com Corporate Secretaryship Programme should have passed the higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras. Students applying for the PG programme should have taken the UG degree in the relevant subject from a recognized university as per the norms of the University of Madras

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:

i) **NME (I & II Semester)**

- 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 Non-Major Elective (NME) in the first two semesters.

i) **Ability Enhancement Skills (**I, II, III & IV Semesters)

ii) **Value Education** (I Semester)

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

iv) **Indian Knowledge Systems** (IV Semester)

v) **Environmental Studies** (V Semester)

vi) **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.

10. Course Structure

The B. Com Corporate Secretaryship programme consists of 19 Core courses with 4 credits each, 4 Allied courses with 5 credits each, 3 elective courses with 4 credits each, 4 Ability Enhancement Skill courses with two credits each, 2 Non-Major Elective courses with two credits each, 2 Life Skill courses (Value Education and EVS) with two credits each, 1 Self-study course with 2 credits and a domain specific IKS course with one credit. Internship is a compulsory component with 2 credits and Project/Institutional Training is a compulsory core course with 4 credits for all the UG & PG programmes. Extension activity is a compulsory component with 1 credit.

Consolidated Credit Structure for all the 3 years

Course Component		No. of Papers	Credits
Part I	Language	2	6
Part II	English	2	6
Part III	Core	19	76
	Allied	4	20
	Elective	3	12
Part IV	NME	2	4
	Ability Enhancement Skills	4	8
	EVS	1	2
	Value Education	1	2
	Internship	1	2
	Self-study course	1	2
	IKS	1	1
Part V	Extension activity	1	1
Total		**42**	**142**

Credit Distribution for Each Semester:

<table>
<tr><th colspan="2">Semester I</th><th rowspan="3">Subject</th><th rowspan="3">Credit</th><th rowspan="3">Hours per week</th><th colspan="2" rowspan="2">Marks</th><th rowspan="3">Total</th></tr>
<tr><th colspan="2" rowspan="2">Course Component</th></tr>
<tr><th>Internal</th><th>External</th></tr>
<tr><td>Part I</td><td>Language</td><td>Tamil I/Hindi I/ Sanskrit I/ French I</td><td>3</td><td>6</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td>Part II</td><td>English</td><td>English – I</td><td>3</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td rowspan="3">Part III</td><td>Core – I</td><td>Financial Accounting I</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td>Core-II</td><td>Principles of Economics</td><td>4</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td>Allied-I</td><td>Corporate E - Management</td><td>5</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td rowspan="3">Part IV</td><td>Non-Major Elective-I</td><td>Basic Tamil-I/ Advanced Tamil-I/ Corporate Social Responsibilities</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td>Life Skills - I</td><td>Value Education</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td>Ability Enhancement Skills-I</td><td>Communication skills and Personality Development skills</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td></td><td colspan="2">Total</td><td>25</td><td>30</td><td colspan="3"></td></tr>
<tr><th colspan="2">Semester II</th><th rowspan="3">Subject</th><th rowspan="3">Credit</th><th rowspan="3">Hours per week</th><th colspan="2" rowspan="2">Marks</th><th rowspan="3">Total</th></tr>
<tr><th colspan="2" rowspan="2">Course Component</th></tr>
<tr><th>Internal</th><th>External</th></tr>
<tr><td>Part I</td><td>Language</td><td>Tamil II/Hindi II/Sanskrit II/ French II</td><td>3</td><td>6</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td>Part II</td><td>English</td><td>English – II</td><td>3</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td rowspan="3">Part III</td><td>Core –III</td><td>Financial Accounting II</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td>Core-IV</td><td>Company Law & Secretarial Practice I</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td>Allied-II</td><td>Marketing Principles and Practice</td><td>5</td><td>6</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td rowspan="2">Part IV</td><td>Non-Major Elective-II</td><td>Basic Tamil-II/ Advanced Tamil- II/ Boundaries and Techniques for Wellness</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td>Ability Enhancement Skills - II</td><td>Digital Productivity and AI</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="3">Total</td><td>23</td><td>30</td><td colspan="3"></td></tr>
</table>

Semester III Course Component		Subject	Credit	Hours per week	Marks		Total
					Internal	External	
Part 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
Part IV	Ability Enhancement Skills -III	Foundations of Quantitative Aptitude	2	2	50	50	100
	Self- Study (Compulsory) Course	Indian Heritage and Knowledge Systems/ Contemporary World and Sustainable Development	2	-	-	100	100
	Internship	Internship	2	-	-	-	-
Total			**27**	**30**			

Semester IV Course Component		Subject	Credit	Hours per week	Marks		Total
					Internal	External	
Part III	Core -IX	Corporate Accounting II	4	5	50	50	100
	Core - X	Financial Management for Corporates	4	5	50	50	100
	Core –XI	Goods and Service Tax and Customs law **Common to B. Com (GEN), B. Com (A&F), B. Com (CS), B. Com (ISM) & BBA)**	4	5	50	50	100
	Core-XII	Commercial and Industrial law	4	6	50	50	100
	Allied-IV	Business Statistics-II	5	6	50	50	100
Part IV	Indian Knowledge Systems	Indian knowledge system (IKS) with an accounting perspective (Common to B. Com (General), A&F, CS, CA. ISM, PA, Hons.)	1	1	100		100
	Ability Enhancement Skills – IV	Resume writing and Interview skills	2	2	50	50	100
Total			**24**	**30**			

Semester V		Subject	Credit	Hours per week	Marks		Total
Course Component					Internals	Externals	
Part III	Core –XIII	Securities law and Market Operations	4	5	50	50	100
	Core-XIV	Management Accounting for Corporates	4	6	50	50	100
	Core -XV	Income Tax Law & Practice - I **(Common to B. Com (GEN), B. Com(A&F), B. Com (CS), B. Com (ISM) & B. Com (CA))**	4	6	50	50	100
	Core XVI	Principles of Auditing	4	6	50	50	100
	Elective-I IDE (Inter Disciplinary Elective)	Corporate Venture & Business Ethics	4	5	50	50	100
Part IV	Life Skills - II	Environmental Studies	2	2	50	50	100
Total			**22**	**30**			

Semester VI		Subject	Credit	Hours per week	Marks		Total
Course Component					Internals	Externals	
Part III	Core XVII	Cost Accounting Theory & Practice	4	6	50	50	100
	Core XVIII	Income Tax Law & Practice-II **(Common to B. Com (GEN), B.Com (A&F), B.Com(CS), B.Com(ISM) & B.Com (CA))**	4	6	50	50	100
	Core XIX	Project/ Institutional Training	4	6	50	50	100
	Elective- II	Corporate Management	4	6	50	50	100
	Elective-III	Entrepreneurship & Business Development	4	6	50	50	100
Part V	Extension Activity	Participation in NSS/NCC etc.	1	-	-	-	-
Total			**21**	**30**			
Total Credits			**142**				

11. Examination

Continuous Internal Assessment (CIA) will be for 50 percent and End Semester Examination (ESE) will be for 50 percent. The CIA marks for the two credit courses (NME, EVS, Value Education and Ability Enhancement skill courses) and one credit course on Indian Knowledge System coming under Part IV, shall be awarded based on the nature of the course or at the course instructor's discretion. (Assignment/project/presentation). The mode of examination for IKS will be conducted through CIA with 5 out of 10 questions carrying 20 marks each.

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 85 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 **45** working days of the Semester	50%
Model Examination	After **85** working days of the Semester	100%

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment			5
Workbook/record book/ notebook			5
Class activity 1			5
Class activity 2			5
Class activity 3			5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

The Mode of Evaluation for class activity can be based on the following parameters (these are suggestions, the faculty can add more if needed)

1) Quiz with MCQ
2) Case-Study analysis
3) Debate
4) Seminar/ Presentation
5) Peer/Self-Assessment
6) Role play
7) Scrap book
8) Monograph
9) Puzzle
10) Group Discussion
11) Group activity
12) Surprise class tests

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:

% of General Attendance	**Marks Awarded**
90-100	5
75-90	4
65-75	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.

Mode of Evaluation

METHODS OF EVALUATION		
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
Total		**100 Marks**

Method of assessment

Remembering (K1)	● The lowest level of questions requires students to recall information from the course content. ● Knowledge questions usually require students to identify information in the textbook. ● Suggested Keywords: **Choose, Define, Find, How, Label, List, Match, Name, Omit, Recall, Relate, Select, Show, Spell, Tell, What, When, Where, Which, Who, Why**
Understanding (K2)	● Understanding off acts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words. ● The questions go beyond simple recall and require students to combine them altogether. ● Suggested Keywords: **Classify, Compare, Contrast, Demonstrate, Explain, Extend, Illustrate, Infer, Interpret, Outline, Relate, Rephrase, Show, Summarize, Translate.**
Application (K3)	● Students have to solve problems by using / applying a concept learned in the classroom. ● Students must use their knowledge to determine an exact response. ● Suggested Keywords: **Apply, Build, Choose, Construct, Develop, Experiment with, Identify, Interview, make use of, Model, Organize, Plan, Select, Solve, Utilize.**
Analyze (K4)	● Analyzing the question is one that asks the students to break down something into its component parts. ● Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations. ● Suggested Keywords: **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.**

Evaluate (K5)	• Evaluation requires an individual to make a judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem–solving. • Evaluation questions do not have single right answers. • Suggested Keywords: **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.**
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

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE I**
COURSE NAME: FINANCIAL ACCOUNTING I	**COURSE CODE: 26UCOS301**
SEMESTER: I	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Apply accounting principles in the preparation of Trading Account, Profit & Loss Account, and Balance Sheet with necessary adjustments.
2. Analyze differences between cash book and passbook balances for the preparation of Bank Reconciliation Statements and calculation of Average Due Dates.
3. Calculate depreciation and insurance claims using appropriate methods.
4. Prepare departmental trading and profit & loss accounts through allocation and apportionment of expenses.
5. Explain the concepts of GAAP and Accounting Standards in relation to Indian and International practices.

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 ACCOUNTING STANDARDS, IND – AS: (12 Hours)

Introduction to (GAAP) Generally Accepted Accounting Principles – Accounting Standards - Meaning and Objectives– Advantages – Principles- Applicability of list of Accounting Standards (AS 1 to 5, 7, 9 to16) to companies - Difference Between Accounting standards, Indian Accounting Standards and International Accounting Standards.

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. 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
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
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	1-12	3	30
B	Answer any 5 out of 7 questions	13-19	6	30
C	Answer any 2 out of 4 questions	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	2	-	1
II	1	1	-	1	-	1
III	1	2	-	1	-	1
IV	1	1	-	1	-	1
V	2	-	1	-	-	-
TOTAL	7	5	2	5	-	4
	SECTION A-12		**SECTION B-7**		**SECTION C-4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Apply accounting principles in the preparation of Trading Account, Profit & Loss Account, and Balance Sheet with necessary adjustments.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4
CO 2	Analyse differences between cash book and passbook balances for the preparation of Bank Reconciliation Statements and calculation of Average Due Dates.	PO1, PO2, PO3, PO5	PSO2, PSO3, PSO5	K1, K2, K3, K4
CO 3	Calculate depreciation and insurance claims using appropriate methods.	PO1, PO2, PO3	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4
CO 4	Prepare departmental trading and profit & loss accounts through allocation and apportionment of expenses.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO4, PSO5	K1, K2, K3, K4
CO 5	Explain the concepts of GAAP and Accounting Standards in relation to Indian and International practices.	PO1, PO3, PO5	PSO1, PSO3, PSO4, PSO5	K1, K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	BATCH: 2026-29
PART: III	**COURSE COMPONENT: CORE II**
COURSE NAME: PRINCIPLES OF ECONOMICS	**COURSE CODE: 26UCOS302**
SEMESTER: I	**MARKS:100**
CREDITS:4	**TOTAL HOURS: 60**
THEORY	

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain the foundational concepts, principles, and scope of economics, including the distinction between accounting and economic profit, and the role of village economy and ethical trade practices in ancient India.
2. Analyze demand and supply mechanisms, including the types of elasticity and market equilibrium, to understand market behavior.
3. Apply consumer and producer theories, including utility analysis, indifference curves, laws of variable proportions, returns to scale, and producer's equilibrium for decision-making.
4. Evaluate pricing outcomes under different market structures such as perfect competition, monopoly, monopolistic competition, and oligopoly.
5. Assess contemporary economic issues in India, including economic characteristics, the role of NITI Aayog, sustainability, circular economy, and the impact of artificial intelligence on employment, productivity, and growth.

UNIT I FOUNDATIONS (CONCEPTS & PRINCIPLES) (12hours)

Meaning, Definition and Scope of Economics- Importance of Business Economics- Basic Concepts: Production Possibility Frontier, Opportunity Cost- Accounting Profit vs Economic Profit- Village economy and ethical trade practices in ancient India.

UNIT II MARKET MECHANICS (12hours)

Meaning and Determinants of Demand - Law of Demand- Types of Elasticity of Demand - Meaning and Determinants of Supply.

UNIT III DECISION-MAKING (CONSUMER & PRODUCER) (12 hours)

Law of Diminishing Marginal Utility- Indifference Curve: Meaning and Properties- Consumer Equilibrium- Production: Law of Variable Proportions - Laws of Returns to Scale - Producer's Equilibrium.

UNIT IV MARKET OUTCOMES (12 hours)

Price Determination under Perfect Competition – Monopoly - Monopolistic Competition – Oligopoly.

UNIT- V: APPLICATION TO ECONOMY (INDIA & MODERN ISSUES) (12 hours)

Characteristics of Indian Economy- Role of NITI Aayog- Recent Economic Trends- Sustainability and Circular Economy- Impact of Artificial Intelligence on Employment, Productivity and Economic Growth.

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

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
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	2	2	1
III	3	2	2
IV	2	1	1
V	2	1	1
TOTAL	12	7	6
SECTION - A - 12		**SECTION- B- 7**	**SECTION - C - 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	2	2	2	2
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
Average	**3.00**	**2.80**	**2.80**	**2.80**	**2.80**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	2	2	2
CO 2	3	2	2	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**3.00**	**2.60**	**2.40**	**2.80**	**2.80**

PO - PSO-CO- QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain the foundational concepts, principles, and scope of economics, including the distinction between accounting and economic profit, and the role of village economy and ethical trade practices in ancient India.	PO1, PO2, PO5	PSO1, PSO4, PSO5	K1, K2, K3, K4, K5
CO 2	Analyze demand and supply mechanisms, including the types of elasticity and market equilibrium, to understand market behavior.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1, K2, K3, K4, K5
CO 3	Apply consumer and producer theories, including utility analysis, indifference curves, laws of variable proportions, returns to scale, and producer's equilibrium for decision-making.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1, K2, K3, K4, K5
CO 4	Evaluate pricing outcomes under different market structures such as perfect competition, monopoly, monopolistic competition, and oligopoly.	PO1, PO2, PO3	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4, K5
CO 5	Assess contemporary economic issues in India, including economic characteristics, the role of NITI Aayog, sustainability, circular economy, and the impact of artificial intelligence on employment, productivity, and growth.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO5	K1, K2, K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: ALLIED I**
COURSE NAME: CORPORATE E-MANAGEMENT	**COURSE CODE: 26UCOS3A1**
SEMESTER: I	**MARKS:100**
CREDITS: 5	**TOTAL HOURS: 75**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Classify different types of computers and their components, including memory, input, and output devices.
2. Differentiate types of operating systems and system software in business contexts.
3. Explain internet architecture, addressing, and services for digital communication.
4. Analyze the role of corporate information systems (MIS, DSS, ESS, ERP, CRM) in organizational scenarios.
5. Evaluate emerging technologies such as IoT, blockchain, automation, and green computing in solving business problems.

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 (15 Hours)

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

UNIT III BASICS OF INTERNET **(12 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 DIGITAL INFRASTRUCTURE AND TOOLS **(15 Hours)**

Information Systems in Corporates – MIS – DSS – ESS – ERP – CRM – Cloud computing in corporate management – Cybersecurity and data protection – Role of Artificial Intelligence in management

UNIT V EMERGING TRENDS IN E-MANAGEMENT **(15 Hours)**

Internet of Things (IoT) in business – Meaning – Components – Applications – Benefits and Challenges – Blockchain technology in corporates – Meaning – Features – Types – Applications – Automation and robotics – Virtual organisations and remote work – Green computing and sustainability – Meaning – Objectives – Practices – Benefits and Challenges.

RECOMMENDED TEXTBOOKS:

1. Fundamentals of Computer Science and Communication - Alexix Leon, Mathew Leon Engineering.
2. Fundamentals of Information Technology - Alexix Leon, Mathew Leon.
3. Management Information Systems, Mahadeo Jaiswal & Monika Mital, Oxford University.
4. Management Information Systems, James A O'Brien, George M Marakas & Ramesh Behi, Mc Graw Hill Publications.
5. Managing with Information, Jerome Kanter, Eastern Economy Edition

REFERENCE BOOKS:

1. Introduction to Information Technology – P.Rizwan Ahmed – Margham Publications.
2. 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

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**
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	2
II	2	2	1
III	2	1	1
IV	2	1	1
V	3	2	1
TOTAL	12	7	6
SECTION A 12		**SECTION B 7**	**SECTION C 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	2	2	2	2
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
Average	**3.00**	**2.80**	**2.80**	**2.80**	**2.80**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	2	2	2
CO 2	3	2	2	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**3.00**	**2.60**	**2.40**	**2.80**	**2.80**

PO - PSO-CO – QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Classify different types of computers and their components, including memory, input, and output devices.	PO1, PO5	PSO2, PSO5	K1, K2, K3,K4
CO 2	Differentiate types of operating systems and system software in business contexts.	PO1, PO2, PO5	PSO1, PSO2, PSO5	K1, K2, K3,K4
CO 3	Explain internet architecture, addressing, and services for digital communication.	PO1, PO2, PO4, PO5	PSO1, PSO2, PSO4, PSO5	K1, K2, K3,K4
CO 4	Analyze the role of corporate information systems (MIS, DSS, ESS, ERP, CRM) in organizational scenarios.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3, PSO4, PSO5	K1, K2, K3,K4
CO 5	Evaluate emerging technologies such as IoT, blockchain, automation, and green computing in solving business problems.	PO1, PO2, PO3, PO5	PSO2, PSO3, PSO4, PSO5	K1, K2, K3,K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: IV	**COURSE COMPONENT: NON-MAJOR ELECTIVE -I**
COURSE NAME: CORPORATE SOCIAL RESPONSIBILITY	**COURSE CODE: 26UNME4A042**
SEMESTER: I	**MARKS:100**
CREDITS: 2	**TOTAL HOURS:30**

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Recall the concepts, principles, and significance of CSR, including sustainability, environmental issues, and social contract.
2. Select appropriate ethical principles, performance measures, and governance practices in CSR-related contexts.
3. Recognize leadership concepts, motivation, and control systems in CSR-based corporate planning and strategy.
4. Identify sustainability concepts related to cost of capital and distributable sustainability in organizations.
5. Identify the impact of globalization on CSR practices, corporate failures, and accounting issues in profit and non-profit organizations.

UNIT I INTRODUCTION (6 Hours)

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

UNIT II CSR AND STRATEGY (6 Hours)

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

UNIT III CORPORATE SOCIAL RESPONSIBILITY AND LEADERSHIP (6 Hours)

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 (6 Hours)

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

UNIT V GLOBALISATION AND CSR (6 Hours)

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 Chandler, 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

PROGRAMME: ALL UG	**BATCH: 2026 - 29**
PART: IV	**COURSE COMPONENT: LIFE SKILLS I**
COURSE NAME: VALUE EDUCATION	**COURSE CODE: 26UVED401**
SEMESTER: I	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY	

COURSE OBJECTIVE

To inculcate human values, ethical principles, social responsibility, and awareness of responsible technology use for holistic personal and societal development.

COURSE OUTCOMES:

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

1. Recall core value systems and their relevance to real-life situations and ethical decision-making in personal and social contexts.
2. Describe the role of culture and civilization in shaping individual and collective identities.
3. List salient values for life such as forgiveness, sacrifice, self-esteem, teamwork, and creative thinking.
4. Describe the role of human rights, social values, and ethical use of Artificial Intelligence in addressing contemporary social issues.
5. Recall the teachings of Guru Nanak Dev Ji and describe their connection to values and sustainable living.

UNIT I: EDUCATION AND VALUES (6 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: VALUE EDUCATION AND PERSONAL DEVELOPMENT (6 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: HUMAN RIGHTS AND MARGINALIZED PEOPLE (6 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, transgender, 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: VALUE EDUCATION TOWARDS NATIONAL AND GLOBAL DEVELOPMENT (6 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 for Humanistic values for espousing peace in society.

Conflict of cross-cultural influences, cross-border education.

Emerging Technologies and Human Values: (Ethical and responsible use of Artificial Intelligence, digital citizenship, privacy, academic integrity and technology for social good).

UNIT V: GURU NANAK DEVJI'S TEACHINGS (6 Hours)

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

REFERENCE BOOKS:

1. Dr. Abdul Kalam. My Journey-Transforming Dreams into Actions. Rupa Publications, 2013.
2. Steven R Covey, 8^{th} Habit of Effective People (From Effectiveness to Greatness), Free Press, New York, 2005.
3. Prem Singh, G.J. (2004). 'Towards Value Based Education', University News. Vol. 42 (45): P.11-12.
4. V.R. Krishna Iyer. Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow, Eastern Law House **(**1999, Reprint 2018)
5. http://www.ncert.nic.in/rightside/links/pdf/framework/english/nf2005.pdf
6. Saptarsi Goswami, Amit Kumar Das and Amlan Chakrabarti, AI for Everyone: A Beginner's Handbook for Artificial Intelligence (AI), Pearson India Education Services Pvt. Ltd., First Edition, 2024. ISBN: 978-9361590832.

QUESTION PAPER PATTERN: MCQ

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH:2026-29**
PART: IV	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS-I**
COURSE NAME: COMMUNICATION SKILLS AND PERSONALITY DEVELOPMENT SKILLS	**COURSE CODE: 26USKL401**
SEMESTER: I	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**

COURSE OBJECTIVE:

To build communication skills for personal and professional development.

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

CO1: 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.

CO2: Articulate thoughts, ideas, and information clearly and concisely, using appropriate language and structure to convey messages effectively in both written and verbal communication

CO3: 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.

CO4: Demonstrate 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.

CO5: 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

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

UNITS	SECTION A	SECTION B	SECTION C
I	2	**2**	----
II	2	**1**	1
III	1	**1**	1
IV	1	**1**	1
V	1	**1**	1
TOTAL	**7**	**6**	**4**
SECTION A - 7		**SECTION B - 6**	**SECTION C - 4**

SEMESTER II

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE III
COURSE NAME: FINANCIAL ACCOUNTING II	COURSE CODE: 26UCOS303
SEMESTER: II	MARKS:100
CREDITS: 4	TOTAL HOURS: 75
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:
After successful learning of this course the student will be able to:

1. Discuss the concepts of branch accounts and the system involved.
2. Apprise hire purchase system concept.
3. Analysis the fundamentals of partnership and learn the treatment of accounts during various stages.
4. Examine the process involved during dissolution of a partnership.
5. Explain 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 (15 Hours)

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

UNIT III PARTNERSHIP ACCOUNTS (19 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 piece meal distribution.

UNIT V FINANCIAL REPORTING UNDER INDIAN ACCOUNTING STANDARDS

(12 Hours)

Meaning and Objectives of General-Purpose Financial Reporting – Characteristics - Advantages - Limitations – Information provided by GPFR (General-Purpose Financial Reporting) – Presentation and Disclosure.

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	1-12	3	30
B	Answer any 5 out of 7 questions	13-19	6	30
C	Answer any 2 out of 4 questions	20-23	20	40
TOTAL MARKS				**100**

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
	SECTION A-12		**SECTION B-7**		**SECTION C-4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Discuss the concepts of branch accounts and the system involved.	PO1, PO2, PO5	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4
CO 2	Apprise hire purchase system concept.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4
CO 3	Analysis the fundamentals of partnership and learn the treatment of accounts during various stages	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO4, PSO5	K1, K2, K3, K4
CO 4	Examine the process involved during dissolution of a partnership.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO4, PSO5	K1, K2, K3, K4
CO 5	Explain the various accounting standards.	PO1, PO3, PO5	PSO1, PSO3, PSO4, PSO5	K1, K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE IV**
COURSE NAME: COMPANY LAW & SECRETARIAL PRACTICE - I	**COURSE CODE: 26UCOS304**
SEMESTER: II	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 75**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Identify the features, classifications, and stages involved in the incorporation and conversion of companies.
2. Describe the contents and legal provisions of Memorandum and Articles of Association, including alteration procedures.
3. Discuss the types and contents of prospectus and share capital, along with conditions for issue.
4. Execute procedures relating to IPO, share transactions, and capital alterations in given situations.
5. Determine compliance requirements relating to borrowing powers, charges, and membership in practical contexts.

UNIT I INTRODUCTION & INCORPORATION (15 Hours)

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 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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 (15 Hours)

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 PAPESETTERS

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
TOTAL MARKS				**100**

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
SECTION A 12		**SECTION B 7**	**SECTION C 6**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	2	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
Average	**2.80**	**3.00**	**3.00**	**3.00**	**3.00**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**2.80**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Identify the features, classifications, and stages involved in the incorporation and conversion of companies.	PO1, PO2, PO5	PSO1, PSO4, PSO5	K1, K2, K3, K4
CO 2	Describe the contents and legal provisions of Memorandum and Articles of Association, including alteration procedures.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1, K2, K3
CO 3	Discuss the types and contents of prospectus and share capital, along with conditions for issue.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1, K2, K3
CO 4	Execute procedures relating to IPO, share transactions, and capital alterations in given situations.	PO1, PO2, PO4	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4, K5
CO 5	Determine compliance requirements relating to borrowing powers, charges, and membership in practical contexts.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO5	K1, K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class Activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class Activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class Activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: ALLIED II**
COURSE NAME: MARKETING PRINCIPLES AND PRACTICE	**COURSE CODE: 26UCOS3A2**
SEMESTER: II	**MARKS:100**
CREDITS: 5	**TOTAL HOURS: 90**
THEORY	

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain the nature, scope, and environment of marketing in organizational contexts.
2. Analyze consumer buying behavior for identified markets.
3. Develop product strategies considering product life cycle and branding decisions.
4. Assess pricing determinants and distribution channels based on market conditions.
5. Apply integrated marketing communication strategies using promotional tools and modern marketing trends.

UNIT- I INTRODUCTION TO MARKETING: (18 Hours)

Introduction to Marketing – Nature, scope and importance of marketing, selling vs Marketing - Process of Marketing Management - Demand Management in Marketing – Marketing mix – Marketing Environment: concept, importance, and components (Economic development process, Demographic, Technological, Socio-Cultural and Legal).

UNIT- II CONSUMER BEHAVIOR, MARKET SEGMENTATION AND MARKETING PLANNING: (18 Hours)

Consumer Behavior: Nature and Importance, Factors influencing consumer buying behavior. Identification of market - Market Segmentation concept, importance and bases - STP Approach - Market Information System (MIS), components of marketing plan.

UNIT- III PRODUCT STRATEGY: **(16 Hours)**

Product Concept and importance, Production Concept - Product classifications; Concept of product mix; Product life cycle; New Product Development Process Branding, packaging and labeling.

UNIT- IV PRICING STRATEGY, DISTRIBUTION CHANNELS AND PHYSICAL DISTRIBUTION **(20 Hours)**

Pricing: Significance, Factors affecting price of a product, Pricing policies, Pricing methods and strategies, Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel.

UNIT- V PROMOTION STRATEGY AND RECENT DEVELOPMENTS IN MARKETING: **(18 Hours)**

Promotion: Nature and importance of promotion; Integrated Marketing Communication (IMC) - Tools of Promotion - Promotional Strategy. Recent developments in marketing: Marketing of services, Marketing through Social channels, Digital / online marketing, Green marketing, Rural marketing, International Marketing - Marketing ethics.

RECOMMENDED TEXTBOOKS

1. Marketing Principles and Management-Sherleker and Pany—Himalaya Publishing House.
2. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsanul Haque. Principles of Marketing. 13th edition. Pearson Education.
3. Marketing Theory and Practice, Dr. D. Ranjith Kumar, Dr. Supriya Bhagat, Dr. Kismat Kaur and Dr. Maninder Singh Gill, AG Publishing House.

REFERENCE BOOKS:

1. Principles of Marketing, Bajaj, Kaur, Kalyani Publishers, New Delhi.
2. Principles of Marketing, R.K. Mittal , A. Sharma, V.K. Global Pub. Pvt. Ltd, New Delhi.
3. Marketing Management & Human Resource Management: Verma et.al, Oxford University Press.
4. Lamb, C. W., Hair, J.F. and Sharma, D. MKTG, Cengage Learning
5. Principles of Marketing M K Nabi, K C Raut, Vrinda Publications (P) Ltd
6. Arun Kumar – Marketing management – Vikash Publication
7. Rudani R.B – Basics of Marketing Management – S. Chand

8. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.

9. Zikmund William G. and Michael D'Amico. Marketing; Creating and Keeping Customers in an E-Commerce World. Thomson Learning.

10. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.

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

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
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	1
II	2	1	1
III	3	1	1
IV	2	1	2
V	2	1	1
TOTAL	12	7	6
SECTION A-12		**SECTION B-7**	**SECTION C-6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	2	2	2	2
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
Average	**3.00**	**2.80**	**2.80**	**2.80**	**2.80**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	2	2	2
CO 2	3	2	2	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**3.00**	**2.60**	**2.40**	**2.80**	**2.80**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain the nature, scope, and environment of marketing in organizational contexts.	PO1, PO2, PO5	PSO1, PSO3, PSO5	K1, K2, K3, K4, K5
CO 2	Analyze consumer buying behavior for identified markets.	PO1, PO2, PO3	PSO1, PSO4, PSO5	K1, K2, K3, K4, K5
CO 3	Develop product strategies considering product life cycle and branding decisions.	PO1, PO2, PO3	PSO1, PSO3, PSO5	K1, K2, K3, K4, K5
CO 4	Assess pricing determinants and distribution channels based on market conditions.	PO1, PO2, PO3, PO$	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4, K5
CO 5	Apply integrated marketing communication strategies using promotional tools and modern marketing trends.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO5	K1, K2, K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class Activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class Activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class Activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: IV	**COURSE COMPONENT: NON-MAJOR ELECTIVE– II**
COURSE NAME: BOUNDARIES AND TECHNIQUES FOR WELLNESS	**COURSE CODE: 26UNME4B042**
SEMESTER: II	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY	

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:

After successful learning of this course the student will be able to:

1. Recall the forms, causes, and consequences of stress in personal and professional contexts.
2. Identify stress and burnout in workplace situations.
3. Select appropriate relaxation techniques and time management practices for managing anxiety.
4. Recognize strategies for maintaining work–life balance and wellness.
5. Identify the role of yoga, meditation, and nutrition in stress management and well-being.

UNIT I **(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%2Fstressmanagement%2Fstress- management
2. https://en.wikipedia.org/wiki/Emotional_intelligence
3. https://www.hopkinsmedicine.org/health/wellness-and-prevention/9-benefits-of-yoga

Question Paper Pattern: MCQs

PROGRAMME: For All Non IT students	BATCH: 2026-29
PART: IV	COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS II
COURSE NAME: DIGITAL PRODUCTIVITY AND AI	COURSE CODE: 26USKL403
SEMESTER: II	MARKS:100
CREDITS: 2	TOTAL HOURS: 30
PRACTICAL	

(Common to non-IT students)

COURSE OBJECTIVES

To build job-ready digital skills by training students in MS Office, Google Workspace, and AI productivity tools.

COURSE OUTCOMES

Upon completion of this course, students will be able to:

1. Create and format professional business documents, including reports, letters, and proposals, using MS Word / Google Docs.
2. Build and manage spreadsheets with formulas, charts, and data tools using MS Excel / Google Sheets.
3. Design and deliver impactful business presentations using MS PowerPoint / Google Slides.
4. Communicate and collaborate effectively using professional email, Google Meet, and cloud-based tools.
5. Apply AI-powered productivity tools to automate, enhance, and accelerate routine office tasks.

UNIT 1: PROFESSIONAL DOCUMENT CREATION (6 Hours)

Business Documents with MS Word / Google Docs: Setting up a professional document – Page layout, margins, and orientation – Styles and headings for structured documents – Formatting paragraphs, line spacing, and indentation – Inserting tables, images, and shapes – Headers, footers, and page numbers – Mail Merge: creating personalised letters and labels – Track Changes and Comments for document review – Exporting documents as PDF.

AI Integration: Using Microsoft Copilot in Word to draft, summarise, and rewrite content – Grammar and style checking with Grammarly.

UNIT 2: DATA MANAGEMENT WITH SPREADSHEETS (6 Hours)

MS Excel / Google Sheets — Core Skills: Creating and formatting worksheets – Entering and editing data – Cell referencing: relative and absolute – Essential formulas: SUM, AVERAGE, MIN, MAX, COUNT, IF, VLOOKUP – Sorting and filtering data – Conditional formatting to highlight key data – Freezing rows and columns – Data validation and drop-down lists – Protecting sheets and cells.

AI Integration: Using Copilot in Excel / Google Duet AI to generate formulas from plain English – Auto-generating insights from data.

UNIT 3: DATA VISUALISATION AND REPORTING (6 Hours)

Charts and Dashboards in Excel / Google Sheets: Types of charts: bar, column, line, pie, and combo charts – Inserting and formatting charts – Choosing the right chart for the right data – Creating a basic dashboard with multiple charts – Pivot Tables: summarising and analysing large datasets – Pivot Charts: visualising pivot data – Slicers for interactive filtering – Printing and sharing reports professionally.

AI Integration: Using AI to suggest the best chart type for a dataset – Auto-generating summaries of spreadsheet data using Copilot.

UNIT 4: BUSINESS PRESENTATIONS (6 Hours)

MS PowerPoint / Google Slides — Professional Presentations: Designing a presentation structure: title, agenda, content, and closing slides – Applying themes, colour schemes, and fonts consistently – Working with slide layouts and master slides – Inserting charts, tables, SmartArt, and icons – Slide transitions and entrance/exit animations – Presenter View: notes, timer, and laser pointer – Exporting as PDF and video – Introduction to Canva for Presentations as an alternative tool.

AI Integration: Using Microsoft Copilot in PowerPoint to generate a full presentation from a prompt – Gamma AI for instant AI-generated presentations – Designing visuals using Canva AI.

UNIT 5: DIGITAL COMMUNICATION AND WORKPLACE COLLABORATION (6 Hours)

Professional Email and Communication: Writing effective professional emails: structure, tone, and etiquette – CC, BCC, Reply All best practices – Email signatures and templates in Gmail / Outlook – Managing inbox: labels, filters, and folders – Scheduling meetings using Google Calendar / Outlook Calendar – Introduction to Microsoft Teams and Google Meet for virtual collaboration.

Cloud-Based Collaboration Tools: Google Drive / OneDrive: organising and sharing files and folders – Real-time collaboration on Docs, Sheets, and Slides – Version history and restoring previous versions

AI Integration: Using AI email assistants: Gmail Smart Compose, Outlook Copilot – Summarising long email threads with AI

E-LEARNING RESOURCES

https://support.microsoft.com/en-us/word

https://support.microsoft.com/en-us/excel

https://support.microsoft.com/en-us/powerpoint

https://workspace.google.com/learning-center/

https://www.w3schools.com/excel/

https://learn.microsoft.com/en-us/copilot/microsoft-365/

https://www.canva.com/learn/presentation-tips/

https://gamma.app/

https://www.grammarly.com/blog/category/handbook/

https://learndigital.withgoogle.com/digitalgarage

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Practical Examination for 90 minutes	50	10
Model Examination	Practical examination for 180 minutes	100	10
Assignment	Application-Oriented Assignment	10	5
Workbook/record book/ notebook	Note Book	10	5
Class activity 1	Hands-on Tool Usage	10	5
Class activity 2	Collaborative Digital Task	10	5
Class activity 3	Data Analysis Exercise		5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

SEMESTER III

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE V**
COURSE NAME: CORPORATE ACCOUNTING I	**COURSE CODE: 26UCOS305**
SEMESTER: III	**MARKS:100**
CREDITS: 4	**TOTAL HOURS:90**
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Calculate accounting treatment for share transactions including issue, allotment, forfeiture, and reissue under different subscription conditions.
2. Explain the procedures for redemption of preference shares and apportionment of profit or loss prior to incorporation.
3. Prepare company final accounts, including statement of profit and loss and balance sheet as per statutory format.
4. Apply appropriate methods for goodwill and share valuation in given business scenarios.
5. Analyze banking transactions involving NPAs, doubtful debts, and rebate on bills discounted in financial statements.

UNIT I - SHARES **(20 Hours)**

Meaning of shares – Kinds of Shares – Issue of shares- Over Subscription of Shares, Under Subscription of Shares -Calls in Arrears and Calls in Advance-Issue of Shares at premium, Issue of Shares at Discount - Pro-Rata Allotment on Issue of Shares - Forfeiture and Reissue of Shares - 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 III) of companies Act. -Computation of Managerial Remuneration.

UNIT IV - VALUATION OF GOODWILL & SHARES (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.LNarang –Kalyani Publishers.
2. Advanced Accounts – S.N.Maheshwari & S.K.Maheshwari – Vikas Publication.

E-LEARNING RESOURCES:

1. https://youtube.com/@aksamasingaccountancy
2. https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ
3. https://books.google.co.in/books?isbn=8131754510
4. https://books.google.co.in/books?isbn=8120346270
5. 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	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**30**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**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	2	1	-	1	-	-
III	1	1	-	1	-	1
IV	1	1	1	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
	SECTION A - 12		**SECTION B - 7**		**SECTION C - 4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	2	2	2	2
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
Average	**3.00**	**2.80**	**2.80**	**2.80**	**2.80**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	2	2	2
CO 2	3	2	2	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**3.00**	**2.60**	**2.40**	**2.80**	**2.80**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Calculate accounting treatment for share transactions including issue, allotment, forfeiture, and reissue under different subscription conditions.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4
CO 2	Explain the procedures for redemption of preference shares and apportionment of profit or loss prior to incorporation.	PO1, PO2, PO4, PO5	PSO2, PSO3, PSO5	K1, K2, K3, K4
CO 3	Prepare company final accounts, including statement of profit and loss and balance sheet as per statutory format.	PO1, PO2, PO3	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4
CO 4	Apply appropriate methods for goodwill and share valuation in given business scenarios.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO4, PSO5	K1, K2, K3, K4
CO 5	Analyze banking transactions involving NPAs, doubtful debts, and rebate on bills discounted in financial statements.	PO1, PO2, PO3, PO5	PSO1, PSO3, PSO4, PSO5	K1, K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE VI**
COURSE NAME: COMPANY LAW & SECRETARIAL PRACTICE - II	**COURSE CODE: 26UCOS306**
SEMESTER: III	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Apply legal provisions relating to company meetings for preparing notices, agendas, minutes, and resolutions in compliance with statutory requirements.
2. Apprise prescribed procedures for conducting board meetings, including roles and responsibilities of directors and key managerial personnel.
3. Describe statutory provisions relating to books of accounts, registers, and audit requirements in the preparation, certification, and filing of annual returns and audit reports.
4. Apply legal provisions governing dividend declaration, distribution, and management of interim and unclaimed dividends.
5. Explain the concepts, modes, and legal consequences of winding up under the relevant legal framework.

UNIT I MEETINGS (18 Hours)

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 (18 Hours)

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- Meaning, Qualification, Disqualification, Appointment, Removal, Roles & Responsibility.

UNIT III BOOKS OF ACCOUNTS & AUDIT (18 Hours)

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 (18 Hours)

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 (18 Hours)

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
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	3	2	2
II	2	1	1
III	2	1	1
IV	2	2	1
V	3	1	1
TOTAL	12	7	6
SECTION A 12		**SECTION B 7**	**SECTION C 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	2	2	2	3
CO 2	2	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	2	3	2	3
CO 5	3	3	3	3	2
Average	**2.60**	**2.60**	**2.80**	**2.60**	**2.80**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Apply legal provisions relating to company meetings for preparing notices, agendas, minutes, and resolutions in compliance with statutory requirements.	PO1, PO2, PO4, PO5	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4, K5
CO 2	Apprise prescribed procedures for conducting board meetings, including roles and responsibilities of directors and key managerial personnel.	PO1, PO3, PO4	PSO1, PSO3, PSO4, PSO5	K1, K2, K3, K4
CO 3	Describe statutory provisions relating to books of accounts, registers, and audit requirements in the preparation, certification, and filing of annual returns and audit reports.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO5	K1, K2, K3, K4, K5
CO 4	Apply legal provisions governing dividend declaration, distribution, and management of interim and unclaimed dividends.	PO1, PO2, PO3	PSO1, PSO2, PSO3, PSO5	K1, K2, K3, K4, K5
CO 5	Explain the concepts, modes, and legal consequences of winding up under the relevant legal framework.	PO1, PO3, PO5	PSO1, PSO3, PSO5	K1, K2, K3

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE VII**
COURSE NAME: CORPORATE CORRESPONDENCE	**COURSE CODE: 26UCOS307**
SEMESTER: III	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 75**
THEORY	

COURSE OBJECTIVE

To inherit the knowledge on different types of business communication.

COURSE OUTCOMES:
After successful learning of this course the student will be able to:

1. Explain the communication process, principles, and barriers in real-life situations.
2. Compose effective trade and business correspondence using standard formats and conventions.
3. Prepare structured corporate documents such as reports, agendas, minutes, and official correspondence.
4. Devise legal and corporate documents such as deeds, affidavits, and company report with clarity and accuracy.
5. Formulate appropriate written responses to regulatory notices, media queries, and crisis situations in a professional context.

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 (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 DOCUMENT (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 Publication

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

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
TOTAL MARKS				**100**

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	2	1
V	2	1	1
TOTAL	12	7	6
	SECTION A - 12	**SECTION B - 7**	**SECTION C - 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	2	3	3
CO 2	3	3	3	3	3
CO 3	2	3	3	3	3
CO 4	3	2	3	3	3
CO 5	3	3	3	3	3
Average	**2.60**	**2.60**	**2.80**	**3.00**	**3.00**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	2	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**3.00**	**3.00**	**2.60**	**2.80**	**3.00**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain the communication process, principles, and barriers in real-life situations.	PO1, PO3,PO4, PO5	PSO5	K1,K2,K3,K4
CO 2	Compose effective trade and business correspondence using standard formats and conventions.	PO1, PO3, PO4, PO5	PSO2, PSO4, PSO5	K1,K2,K3,K4
CO 3	Prepare structured corporate documents such as reports, agendas, minutes, and official correspondence.	PO1, PO4, PO5	PSO2, PSO4, PSO5	K1,K2,K3
CO 4	Devise legal and corporate documents such as deeds, affidavits, and company report with clarity and accuracy.	PO1, PO2, PO4, PO5	PSO1, PSO2, PSO4	K1,K2,K3,K4
CO 5	Formulate appropriate written responses to regulatory notices, media queries, and crisis situations in a professional context.	PO1, PO2, PO3, PO4, PO5	PSO1, PSO2, PSO3, PSO4, PSO5	K1,K2,K3,K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE VIII**
COURSE NAME: CORPORATE GOVERNANCE	**COURSE CODE: 26UCOS308**
SEMESTER: III	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 75**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:
After successful learning of this course the student will be able to:

1. Explain the concept, objectives, scope, and principles of corporate governance in promoting transparency and good practices.
2. Differentiate between shareholder and stakeholder approaches to corporate governance.
3. Apply regulatory requirements of due diligence and SEBI guidelines in the context of equity issues and IPOs.
4. Summarize the structure and functions of various governance committees in organizations.
5. Apply ESG and CSR practices to promote stakeholder satisfaction and sustainability in business operations.

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 , Prentice Hall India Pvt.Ltd,New Delhi
3. Business Ethics – G.S.V.Murthy- Himalaya Publishing House, NewDelhi.
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
TOTAL MARKS				**100**

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
	SECTION A - 12	**SECTION B - 7**	**SECTION C - 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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	2	3	3
CO 5	3	3	3	2	3
Average	**3.00**	**3.00**	**2.80**	**2.80**	**3.00**

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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain the concept, objectives, scope, and principles of corporate governance in promoting transparency and good practices.	PO1, PO2, PO5	PSO1, PSO2	K1, K2, K3
CO 2	Differentiate between shareholder and stakeholder approaches to corporate governance.	PO1, PO2, PO5	PSO1, PSO3	K1, K2, K4
CO 3	Apply regulatory requirements of due diligence and SEBI guidelines in the context of equity issues and IPOs.	PO1, PO3, PO5	PSO1, PSO2	K1, K2, K3
CO 4	Summarize the structure and functions of various governance committees in organizations.	PO1, PO2, PO5	PSO1, PSO3	K1, K2, K3
CO 5	Apply ESG and CSR practices to promote stakeholder satisfaction and sustainability in business operations.	PO1, PO2, PO5	PSO1, PSO2, PSO3	K1, K2, K3

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

PROGRAMME: B.COM. **CORPORATE SECRETARYSHIP**	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT:** **ALLIED III**
COURSE NAME: BUSINESS STATISTICS – I	**COURSE CODE: 26UCOS3A3**
SEMESTER: III	**MARKS:100**
CREDITS: 5	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

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:

After successful learning of this course the student will be able to:

1. Summarize the meaning, characteristics, uses, limitations, and sources of statistical data, including methods of data collection and presentation.
2. Calculate measures of central tendency, including mean, median, mode, and other positional averages for different data sets.
3. Calculate measures of dispersion such as range, quartile deviation, mean deviation, and standard deviation.
4. Interpret the degree and nature of skewness using Karl Pearson's and Bowley's coefficients.
5. Apply probability rules, including addition, multiplication, and conditional probability, to solve problems.

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 – Bayer'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	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**30**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**100**

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
TOTAL	7	5	2	5	-	4
	SECTION A - 12		**SECTION B - 7**		**SECTION C - 4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	2	2	3
CO 2	3	3	3	3	3
CO 3	2	2	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**2.60**	**2.60**	**2.80**	**2.80**	**3.00**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	2	2	2
CO 2	2	2	2	3	3
CO 3	2	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**2.60**	**2.80**	**2.60**	**2.80**	**2.80**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Summarize the meaning, characteristics, uses, limitations, and sources of statistical data, including methods of data collection and presentation.	PO1, PO5	PSO2, PSO5	K1, K2, K3, K4
CO 2	Calculate measures of central tendency, including mean, median, mode, and other positional averages for different data sets.	PO1, PO3, PO2	PSO2, PSO5	K1, K2, K3
CO 3	Calculate measures of dispersion such as range, quartile deviation, mean deviation, and standard deviation.	PO1, PO3, PO4, PO2	PSO2, PSO3, PSO5	K1, K2, K3, K4
CO 4	Interpret the degree and nature of skewness using Karl Pearson's and Bowley's coefficients.	PO1, PO2, PO3	PSO2, PSO3, PSO5	K1, K2, K3
CO 5	Apply probability rules, including addition, multiplication, and conditional probability, to solve problems.	PO1, PO2, PO3	PSO2, PSO3, PSO5	K1, K2, K3

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: IV	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS III**
COURSE NAME: FOUNDATIONS OF QUANTITATIVE APTITUDE	**COURSE CODE: 26USKL402**
SEMESTER: III	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
QUESTION PATTERN: MCQ	
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Apply the concepts of number systems, divisibility rules, and number series to solve numerical problems
2. Compute HCF and LCM of numbers using the prime factorization method.
3. Apply percentage concepts to solve problems involving profit, loss, cost price, and selling price.
4. Compare simple interest and compound interest to solve financial problems.
5. Interpret data from tables and graphs to draw meaningful conclusions.

UNIT I: Number system and Number series **6 Hours**

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 **6 Hours**

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 **6 Hours**

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 **6 Hours**

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 **6 Hours**

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
A	**Multiple Choice Questions:** Answer 20 out of 20 questions (each question carries one mark)	1 - 20	20	20
B	Answer any 5 out of 7 questions (each question carries 6 marks)	21 - 27	6	30
TOTAL MARKS				**50**

BREAK UP OF QUESTIONS FOR THEORY AND PROBLEMS

UNITS	SECTION A	SECTION B
I	4	1
II	4	1
III	4	1
IV	4	1
V	4	1
Any Unit	-	2
TOTAL	**20**	**7**

SELF-STUDY COURSE
(COMPULSORY)

PROGRAMME: B.COM. **CORPORATE SECRETARYSHIP**	**BATCH: 2026-29**
PART: IV	**COURSE COMPONENT:** **SELF-STUDY**
COURSE NAME: 1. **Indian Heritage and Knowledge System** **Or** 2. **Contemporary World and Sustainable Development**	**COURSE CODE:** **26USSP401** **26USSP402**
SEMESTER: III	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: Nil**
QUESTION PATTERN: MCQ	
THEORY	

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:

After successful learning of this course the student will be able to:

1. Recall the key features of Indian heritage and its role in shaping cultural identity.
2. Identify the artistic, architectural, and literary achievements of South India and other regions.
3. List traditional practices preserved through folklore across India.
4. Recall the principles of ancient Indian sciences related to physical, mental, and spiritual well-being.
5. Describe the connections between spiritual, medicinal, and artistic elements in Indian heritage

UNIT I: Introduction to Indian Heritage

- **<u>Concept of Heritage:</u>** Definition, the importance of studying heritage, and its diverse forms.
- **<u>Cultural Landscape of India:</u>** 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

●**<u>Literature:</u>** 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.

●**<u>Painting:</u>** The intricate gold leaf work of Tanjore painting, the intricate patterns of Mysore painting, hand- painting or block-printing of Kalamkari.

●**<u>Theatre:</u>** 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.

●**<u>UNESCO Indian Heritage Sites:</u>** 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 ParkWestern Ghats, Kanchipuram-City of Thousand Temples

UNIT III: Tamil Nadu Folklores

- **<u>Origins and Significance</u>**: Historical background of Tamil Nadu folklore and its cultural significance.
- **<u>Folk Dances:</u>** Exploration of traditional Tamil folk dances like Karakattam, Kolattam, and Kummi.
- **<u>Folk Music:</u>** Overview of folk music traditions in Tamil Nadu, including Parai Attam and Villu Paatu.
- **<u>Rituals and Festivals:</u>** 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.

Question paper pattern-MCQs

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:

After successful learning of this course the student will be able to:

1. Identify the key actors and institutions that shape the contemporary world order.
2. Describe the political, economic, and security challenges in major Asian regions
3. Recall the causes and human impact of recent wars and conflicts.
4. Describe the principles of sustainable development and their relevance at local, national, and global levels
5. Identify India’s contributions to the SDGs through Tamil Nadu’s programs

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 II: Contemporary Asia

Major Geographical Regions

- **<u>Middle East:</u>** Characterized by rich oil reserves, Complex political dynamics, and ongoing conflicts. **Key countries**: Iran, Iraq, Israel, Saudi Arabia, Syria, Turkey
- **<u>Southeast Asia:</u>** Rapid economic growth, Challenges- maritime security and environmental degradation.

  Key countries: Indonesia, Malaysia, Philippines, Singapore, Thailand, Vietnam
- **<u>Far East:</u>** Major economic powerhouses and Potential flashpoints. **Key countries**: China, Japan, North Korea, South Korea.
- **<u>Rise of China:</u>** Political-South China Sea, Territorial disputes and Competition for Resources. Economic- China's Belt and Road Initiative (BRI).
- **<u>Major Economic Centers:</u>** 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.

<u>Regional Organizations:</u>

- 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

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

  Key Concepts: Origins of the conflict, humanitarian crisis, foreign intervention, refugee crisis.
- **<u>Yemeni Civil War (2015-present):</u>** 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)

○ Kalaignar 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 Naathey 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)

Question paper pattern-MCQs

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: IV	**COURSE COMPONENT: INTERNSHIP**
COURSE NAME: INTERNSHIP	**COURSE CODE: 26UINT401**
SEMESTER: III	**CREDITS: 2**
PRACTICAL	

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 academic knowledge
2. Develop professional skill/domain skill/multi-disciplinary skill
3. Gain industry or field exposure
4. Practice ethical and sustainable approaches
5. Enhance career preparedness

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 21 days after the completion of 2nd semester. Students will be informed to submit a Log book on the work carried out by them during the period of internship. Students need to submit an internship report carried out by them for evaluation. Students need to obtain a Letter of Acceptance initially and a letter of completion. It shall serve to clarify the internship educational purpose and ensure an understanding of the total learning experience. Students shall submit an Internship Report at the end of 3rd Semester before the commencement of the End Semester Examination. The Internship credit will be awarded.

SEMESTER IV

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE IX
COURSE NAME: CORPORATE ACCOUNTING –II	COURSE CODE: 26UCOS309
SEMESTER: IV	MARKS:100
CREDITS: 4	TOTAL HOURS:75
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Define IFRS, its objectives, and its difference from Indian GAAP.
2. Explain the types and procedures of alteration and reduction of share capital.
3. Acquaints with General Insurance and Prepare life insurance accounts.
4. Calculate purchase consideration and accounts for amalgamation, absorption and external reconstruction.
5. Prepare the liquidator's final statement of receipts and payments.

UNIT I - INTERNATIONAL FINANCIAL REPORTING STANDARDS (12 Hours)

International Financial Reporting Standards –Meaning – Objectives- Influence of IFRS on AS, Ind–AS – Difference between IFRS and Indian GAAP – Methods or Procedures of Adoption of IFRS.

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)

Meaning and types Insurance – Life Insurance - General Insurance - 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) (General Insurance Problems excluded)

UNIT IV – AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION (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://youtube.com/@aksamasingaccountancy
2. https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ
3. https://books.google.co.in/books?isbn=8131754510
4. https://books.google.co.in/books?isbn=8120346270
5. 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	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**30**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**100**

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
	SECTION A - 12		**SECTION B - 7**		**SECTION C - 4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	2	2	2	2
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
Average	**3.00**	**2.80**	**2.80**	**2.80**	**2.80**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	2	2	2
CO 2	3	2	2	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**3.00**	**2.60**	**2.40**	**2.80**	**2.80**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Define IFRS, its objectives, and its difference from Indian GAAP.	PO1, PO2, PO3	PSO1, PSO2, PSO3, PSO5	K1, K2, K3, K4
CO 2	Explain the types and procedures of alteration and reduction of share capital.	PO1, PO2, PO3	PSO1, PSO2, PSO3, PSO5	K1, K2, K3, K4
CO 3	Acquaints with General Insurance and Prepare life insurance accounts.	PO1, PO2, PO3	PSO1, PSO2, PSO3, PSO5	K1, K2, K3, K4
CO 4	Calculate purchase consideration and accounts for amalgamation, absorption and external reconstruction.	PO1, PO2, PO5	PSO1, PSO2, PSO4	K1, K2, K3, K4
CO 5	Prepare the liquidator's final statement of receipts and payments.	PO1, PO2, PO4, PO5	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE X
COURSE NAME: FINANCIAL MANAGEMENT FOR CORPORATES	COURSE CODE: 26UCOS310
SEMESTER: IV	MARKS:100
CREDITS: 4	TOTAL HOURS: 75
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain financial management concepts and profit vs. wealth maximization decisions.
2. Analyze cost of capital and the impact of leverage and capitalization.
3. Evaluate different capital structure theories and their practical implications.
4. Examine dividend policies and factors influencing dividend decisions.
5. Analyze working capital requirements and capital budgeting techniques.

UNIT I INTRODUCTION (12 Hours)

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in the 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 – Gordon'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,14thedition
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	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**30**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**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	-	-	-
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
	SECTION A 12		**SECTION B 7**		**SECTION C 4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOME	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain financial management concepts and profit vs. wealth maximization decisions.	PO1, PO2, PO5	PSO1, PSO2	K1, K2, K3
CO 2	Analyze cost of capital and the impact of leverage and capitalization.	PO2, PO3, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4
CO 3	Evaluate different capital structure theories and their practical implications.	PO2, PO3, PO5	PSO1, PSO3	K1, K2, K3, K4, K5
CO 4	Examine dividend policies and factors influencing dividend decisions.	PO2, PO3, PO5	PSO2, PSO3	K1, K2, K3, K4, K5
CO 5	Analyze working capital requirements and capital budgeting techniques.	PO2, PO3, PO5	PSO1, PSO2, PSO3	K1, K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-2029**
PART: III	**COURSE COMPONENT: CORE -XI**
COURSE NAME: GOODS AND SERVICES TAX AND CUSTOMS LAW	**COURSE CODE: 26UCOM311**
SEMESTER: IV	**MARKS:100**
CREDITS:4	**TOTAL HOURS:75**
THEORY	

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

COURSE OBJECTIVE:

To understand the GST procedure and implementation.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Explain the canons of taxation and tax structure.
2. Cite the powers and duties of customs authorities.
3. Make use of GST provisions and exemptions.
4. Determine the scope of supply, place of supply, time of supply, and value of supply.
5. Apply GST registration, return filing, tax payment, and related procedures under GST and differentiate persons liable and not liable for registration.

UNIT I **(10 Hours)**

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

UNIT II (**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 **(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 **(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 **(15 Hours)**

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

RECOMMENDED BOOKS

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

REFERENCE BOOKS

1. Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., New Delhi.
2. Girish Ahiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. New Delhi.
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**
TOTAL MARKS				**100**

Break up of questions for Theory

UNITS	SECTION A	SECTION B	SECTION C
I	3	1	1
II	3	1	2
III	2	2	1
IV	2	1	1
V	2	2	1
TOTAL	12	7	6
SECTION A 12		**SECTION B 7**	**SECTION C 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	3	2	2
CO 2	3	3	3	3	2
CO 3	3	3	3	2	3
CO 4	3	3	3	3	3
CO 5	3	2	3	3	3
Average	**3.00**	**2.80**	**3.00**	**2.60**	**2.60**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	2	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
Average	**3.00**	**3.00**	**3.00**	**2.80**	**3.00**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain the canons of taxation and tax structure.	PO1, PO2, PO3	PSO 1,3,4 & 5	**K1, K2, K3, K4, K5**
CO 2	Cite the powers and duties of customs authorities.	PO1, PO3, PO5	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**
CO 3	Make use of GST provisions and exemptions.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**
CO 4	Determine the scope of supply, place of supply, time of supply, and value of supply.	PO1, PO2, PO3	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**
CO 5	Apply GST registration, return filing, tax payment, and related procedures under GST and differentiate persons liable and not liable for registration.	PO1, PO2, PO3, PO5	PSO 1,2,3,4 & 5	**K1, K2, K3, K4, K5**

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XII**
COURSE NAME: COMMERCIAL & INDUSTRIAL LAW	**COURSE CODE: 26UCOS312**
SEMESTER: IV	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 75**
THEORY	

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 Act1948 & Industrial Disputes act.

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain the meaning, sources, and classification of law and contracts.
2. Apply legal principles relating to consent, consideration, capacity, and remedies in contractual situations.
3. Differentiate between contracts of indemnity and guarantee, including rights, liabilities, and discharge of surety.
4. Summarize the key provisions of the Factories Act, 1948, relating to health, safety, welfare, and employment conditions.
5. Apply the provisions of the Industrial Disputes Act in dispute resolution and employment-related procedures.

UNIT I INTRODUCTION (8 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 (12 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 (15 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-out.

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
TOTAL MARKS				**100**

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
SECTION A 1 - 12		**SECTION B - 7**	**SECTION C - 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	2	2	3	2
CO 2	2	3	3	2	3
CO 3	3	3	3	3	3
CO 4	3	2	2	2	3
CO 5	3	3	3	3	2
Average	**2.60**	**2.60**	**2.60**	**2.60**	**2.60**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain the meaning, sources, and classification of law and contracts.	PO1, PO3, PO5	PSO1, PSO3, PSO5	K1, K2, K3, K4
CO 2	Apply legal principles relating to consent, consideration, capacity, and remedies in contractual situations.	PO1, PO2, PO3	PSO1, PSO3, PSO4, PSO5	K1, K2, K3
CO 3	Differentiate between contracts of indemnity and guarantee, including rights, liabilities, and discharge of surety.	PO1, PO2	PSO1, PSO3, PSO5	K1, K2, K3, K4
CO 4	Summarize the key provisions of the Factories Act, 1948, relating to health, safety, welfare, and employment conditions.	PO1, PO3, PO5	PSO1, PSO3, PSO5	K1, K2, K3, K4
CO 5	Apply the provisions of the Industrial Disputes Act in dispute resolution and employment-related procedures.	PO1, PO2, PO4, PO5	PSO1, PSO2, PSO4, PSO5	K1, K2, K3

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	BATCH: 2026-29
PART: III	COURSE COMPONENT: ALLIED IV
COURSE NAME: BUSINESS STATISTICS –II	COURSE CODE: 26UCOS3A4
SEMESTER: IV	MARKS:100
CREDITS: 5	TOTAL HOURS: 90
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Calculate Karl Pearson’s and Spearman’s correlation coefficients to assess relationships between variables.
2. Derive regression equations (X on Y and Y on X) to estimate relationships between variables.
3. Apply time series analysis techniques, including moving averages and least squares, to analyze trends and seasonal variations.
4. Calculate index numbers, including weighted and unweighted indices and cost of living index.
5. Classify sampling techniques used in statistical analysis.

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.scr ibd.co m/docu ment/5 19898211/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	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**30**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**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	-	2	-	1
IV	1	1	-	1	-	1
V	2	1	1	-	-	-
TOTAL	7	5	2	5	-	4
	SECTION A 12		**SECTION B 7**		**SECTION C 4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	3	3	2	2
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
Average	**2.80**	**3.00**	**3.00**	**2.80**	**2.80**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	2	2	2
CO 2	2	2	2	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**2.80**	**2.60**	**2.40**	**2.80**	**2.80**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Calculate Karl Pearson's and Spearman's correlation coefficients to assess relationships between variables.	PO1, PO2	PSO2, PSO3	K1, K2, K3, K4, K5
CO 2	Derive regression equations (X on Y and Y on X) to estimate relationships between variables.	PO1, PO2, PO3	PSO2, PSO3	K1, K2, K3, K4
CO 3	Apply time series analysis techniques, including moving averages and least squares, to analyze trends and seasonal variations.	PO1, PO2, PO3, PO5	PSO2, PSO3, PSO5	K1, K2, K3, K4
CO 4	Calculate index numbers, including weighted and unweighted indices and cost of living index.	PO1, PO2	PSO2, PSO3, PSO5	K1K2, K3, K4
CO 5	Classify sampling techniques used in statistical analysis.	PO1, PO5	PSO2, PSO5	K1, K2, K3,

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	BATCH: 2026-2029
PART: IV	COURSE COMPONENT: IKS
COURSE NAME: INDIAN KNOWLEDGE SYSTEM (IKS) WITH AN ACCOUNTING PERSPECTIVE	COURSE CODE: 26UIKS407
SEMESTER: IV	MARKS:100
CREDITS: 1	TOTAL HOURS: 15
THEORY	

(Common to B. Com (General), B. Com (A&F), B. Com (CS), B. Com (CA), B. Com (ISM), B. Com (PA), B. Com (Honours))

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Identify key concepts of the Indian Knowledge System and economic principles in Kautilya's Arthashastra.
2. Recognize ancient Indian accounting practices, record-keeping systems, and fraud prevention methods.
3. Distinguish ethical principles and the relevance of IKS in modern accounting standards and corporate governance.

UNIT I: Foundations of Indian Knowledge System and Arthashastra (5 Hours)

1. Basics of Indian Knowledge System

- Meaning and importance of IKS
- Scope: Education, governance, trade, ethics
- Concept of *Artha* (economic thought)

2. Kautilya's Arthashastra

- Introduction and significance
- Revenue and expenditure system
- Treasury management
- Early concepts of accounting and audit

UNIT II: Ancient Indian Accounting Practices and Record Keeping (5 Hours)

1. **Early Accounting Concepts**
    - Evolution of accounting in India
    - Lekha (accounts) and Ganita (calculations)
2. **Accounting Systems in Practice**
    - Temple accounting (donations, assets, expenses)
    - Trade guilds (Shreni system, profit sharing)
    - Revenue system in kingdoms
    - Early fraud prevention methods

UNIT III: Modern Accounting Standards, Contemporary Relevance of IKS and Ethics

(5 Hours)

1. **Modern Accounting & Indian Knowledge System (IKS)**
    - Introduction to Accounting Standards (AS)
    - Role of the Institute of Chartered Accountants of India (ICAI)
    - Role of the Institute of Cost Accountants of India (ICMAI)
    - Role of the Institute of Company Secretaries of India (ICSI)
    - Corporate Social Responsibility (CSR) and Sustainability
2. **Ethics in Accounting**
    - Dharma values: Satya, Asteya, fairness
    - Professional ethics of accountants

REFERENCE BOOKS

1. Bhattacharya, A. K. (1989). *Modern accounting concepts in Kautilya's Arthasastra*. Motilal Banarsidass.
2. Ghosh, S. K. (1972). *The history of accounting in ancient India*. Firma KLM Private Ltd.
3. Balasubramanian, S. (2024). *Dharmanomics: An indigenous and sustainable economic model*. Bloomsbury India.
4. Maller, S. (2022). *Ind AS essentials: A pocket guide to Indian accounting standards*. Bloomsbury Professional India.
5. Olivelle, P. (Trans.). (2013). *King, governance, and law in ancient India: Kautilya's Arthasastra*. Oxford University Press. (Original work published ca. 3rd century BCE)

E-LEARNING RESOURCES

1. https://onlinecourses.swayam2.ac.in/ini26_ed10/preview
2. https://iks.cdxonline.in/
3. https://learning.icai.org/committee/asb/lectures-on-indian-accounting-standards/
4. https://www.bharatvidya.in/course/arthashastra-online-course-82467

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-2029**
PART: IV	**COURSE COMPONENT: ABILITY ENHANCEMENT SKILLS - IV**
COURSE NAME: RESUME WRITING AND INTERVIEW SKILLS	**COURSE CODE: 26USKL405**
SEMESTER: IV	**MARKS:100**
CREDITS:2	**TOTAL HOURS:30**

COURSE OBJECTIVE:

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

COURSE OUTCOMES (COs)

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

1. Prepare professional resumes, CVs, biodata and covering letters suitable for job applications.
2. Apprise the fundamental concepts, purpose and characteristics of job interviews.
3. Identify various types of interviews and their expectations in recruitment processes.
4. Apply interview techniques and strategies to effectively handle different stages of the interview process.
5. Demonstrate employability skills such as communication, personality development, time management, and presentation skills for career readiness.

UNIT I: 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 II: Introduction to Interview Skills (6 Hours)

Definition – Meaning – Concept of interview – Purpose – Objectives of interview – Characteristic features of job interviews

UNIT III: Types of Interview (6 Hours)

Traditional one-to-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 IV: 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 interview questions – Do's and Don'ts – Reasons for rejection.

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
6. 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

UNITS	SECTION A	SECTION B	SECTION C
I	2	**2**	**----**
II	2	**1**	1
III	1	**1**	1
IV	1	**1**	1
V	1	**1**	1
TOTAL	7	6	4
SECTION A - 7		**SECTION B - 6**	**SECTION C - 4**

SEMESTER V

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XIII**
COURSE NAME: SECURITIES LAW & MARKET OPERATIONS	**COURSE CODE: 26UCOS313**
SEMESTER: V	**MARKS:100**
CREDITS:4	**TOTAL HOURS: 75**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Summarize the salient features of the SEBI Act, 1992 and the Securities Contracts (Regulation) Act, along with SEBI guidelines on new issue markets and investor protection.
2. Explain the structure and functioning of primary and secondary markets.
3. Describe the functions and operations of stock exchanges in market transactions.
4. Outline trading patterns and listing procedures in OTCEI and NSE, including the role of market indices.
5. Apply SEBI regulations in demat trading and mutual fund investment decisions.

UNIT-I: SEBI INTRODUCTION (15 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 (15 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 (15 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 (15 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
TOTAL MARKS				**100**

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
SECTION A - 12		**SECTION B - 7**	**SECTION C - 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	2	3	2	3
CO 2	3	3	3	2	3
CO 3	2	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	2	3	3
Average	**2.80**	**2.80**	**2.80**	**2.60**	**3.00**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	2	3	3	2
CO 3	3	3	3	3	2
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**3.00**	**2.80**	**3.00**	**3.00**	**2.60**

PO - PSO-CO - QUESTION PAPER MAPPING

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CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Summarize the salient features of the SEBI Act, 1992 and the Securities Contracts (Regulation) Act, along with SEBI guidelines on new issue markets and investor protection.	PO1, PO3, PO5	PSO1, PSO3, PSO5	K1,K2,K3,K4
CO 2	Explain the structure and functioning of primary and secondary markets.	PO1, PO2, PO3, PO4	PSO1, PSO3, PSO5	K1,K2,K3,K5
CO 3	Describe the functions and operations of stock exchanges in market transactions.	PO1, PO2,PO3,PO4	PSO1, PSO3, PSO5	K1,K2,K3
CO 4	Outline trading patterns and listing procedures in OTCEI and NSE, including the role of market indices.	PO1, PO2, PO5	PSO1, PSO2, PSO5	K1,K2,K3
CO 5	Apply SEBI regulations in demat trading and mutual fund investment decisions.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO5	K1,K2,K3,K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XIV
COURSE NAME: MANAGEMENT ACCOUNTING FOR CORPORATES	COURSE CODE: 26UCOS314
SEMESTER: V	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY AND PROBLEMS	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Apply the concepts, tools and techniques of Management Accounting to analyse financial statements and support managerial decision-making.
2. Analyze and interpret financial statements using ratio analysis.
3. Explain and appraise the concepts of Funds Flow Statement and Cash Flow Statement in Management Accounting.
4. Prepare and evaluate various budgets under Management Accounting using budgetary control techniques and budget preparation methods.
5. Utilize marginal costing techniques by computing P/V Ratio, Break-Even Point, Margin of Safety, and prepare different types of budgets for effective planning and control.

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 & CASH 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.

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

UNIT IV 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 Budget and Raw Material Purchase Budget)

UNIT V MARGINAL COSTING (20 Hours)

Marginal costing – The Concept - Meaning – Define – features – Importance and Assumptions – Break Even Analysis (BEP) – PV Ratio Analysis - Contribution – Margin of Safety. (Simple Problem Only) (Excluding Decision-making Problems).

THEORY- 20 % PROBLEMS- 80 %

RECOMMENDED TEXTBOOKS:

1. Maheswari, D. S, "Principles of Management Accounting" Sultan Chand & Sons. Delhi- 53, 17thEdition
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	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**30**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**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	-	-
II	1	2	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	1
TOTAL	6	6	2	5	-	4
	SECTION A - 12		**SECTION B - 7**		**SECTION C - 4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO - PSO-CO-QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Apply the concepts, tools and techniques of Management Accounting to analyse financial statements and support managerial decision-making	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4
CO 2	Analyze and interpret financial statements using ratio analysis.	PO1, PO2, PO3, PO5	PSO2, PSO3, PSO4, PSO5	K1, K2, K3, K4
CO 3	Explain and appraise the concepts of Funds Flow Statement and Cash Flow Statement in Management Accounting	PO1, PO2, PO3, PO5	PSO2, PSO3, PSO4, PSO5	K1, K2, K3, K4
CO 4	Prepare and evaluate various budgets under Management Accounting using budgetary control techniques and budget preparation methods	PO1, PO2, PO5	PSO1, PSO2, PSO5	K1, K2, K3, K4
CO 5	Utilize marginal costing techniques by computing P/V Ratio, Break-Even Point, Margin of Safety, and prepare different types of budgets for effective planning and control	PO1, PO2, PO3, PO5	PSO2, PSO3, PSO4, PSO5	K1, K2, K3, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	BATCH: 2026-29
PART: III	COURSE COMPONENT: CORE XV
COURSE NAME: INCOME TAX THEORY, LAW AND PRACTICE – I	COURSE CODE: 26UCOM315
SEMESTER: V	MARKS:100
CREDITS: 4	TOTAL HOURS: 90
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1.Explain the basic concepts of direct tax and residential status of individual assessees.

2. Evaluate the procedures of computing income under the head of salary.
3. Demonstrate the computation of income under the Head of House Property.
4. Apply the calculation of income under the head business and profession.
5. Analyse the basic concepts of income tax administration and authorities.

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.,.HariPrasad 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, NewDelhi.
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	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**30**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**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	2	-	2	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	2	-	1	-	-	-
TOTAL	7	5	2	5	-	4
	SECTION A – 12		**SECTION B – 7**		**SECTION C - 4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	2	2	3	2	3
CO 2	3	3	3	3	3
CO 3	2	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**2.60**	**2.80**	**3.00**	**2.80**	**3.00**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	2	3	3	2
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
Average	**3.00**	**2.80**	**3.00**	**3.00**	**2.60**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain the basic concepts of direct tax and residential status of individual assessees.	PO1, PO2	PSO1, PSO2, PSO5	K1, K2, K3, K4, K5
CO 2	Evaluate the procedures of computing income under the head of salary.	PO1, PO2, PO3	PSO1, PSO2, PSO3, PSO5	K1, K2, K3, K4, K5
CO 3	Demonstrate the computation of income under the Head of House Property.	PO1, PO2	PSO1, PSO2, PSO5	K1, K2, K3, K4
CO 4	Apply the calculation of income under the head business and profession.	PO1, PO2, PO3	PSO1, PSO2, PSO3, PSO4, PSO5	K1, K2, K3, K4
CO 5	Analyse the basic concepts of income tax administration and authorities.	PO1, PO3, PO5	PSO1, PSO3, PSO4, PSO5	K1, K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XVI**
COURSE NAME: PRINCIPLES OF AUDITING	**COURSE CODE: 26UCOS316**
SEMESTER: V	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain audit techniques, internal control mechanisms, and risk assessment procedures in planning and conducting audits.
2. Prepare audit documentation, including checklists, working papers, and audit programs, in compliance with auditing standards.
3. Evaluate audit reports with appropriate qualifications based on audit evidence and materiality considerations.
4. Apply procedures for fraud detection, reporting, and compliance in secretarial audit.
5. Distinguish between forensic audit and traditional audit practices.

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 evidence – 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 Work-sheet 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.TandonSultanChandandCo.,
2. Contemporary Auditing,KamalGuptaTataMCGrawHill.

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 MCGrawHill.
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

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 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
TOTAL MARKS				**100**

BREAK UP OF QUESTIONS FOR THEORY

UNITS	SECTION A	SECTION B	SECTION C
I	2	2	1
II	2	1	1
III	3	1	1
IV	3	2	2
V	2	1	1
TOTAL	12	7	6
SECTION A 12		**SECTION B 7**	**SECTION C 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	2	3	3	3
CO 2	2	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
Average	**2.80**	**2.80**	**3.00**	**3.00**	**3.00**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	2
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**2.80**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain audit techniques, internal control mechanisms, and risk assessment procedures in planning and conducting audits.	PO1, PO2, PO5	PSO1	K1, K2
CO 2	Prepare audit documentation, including checklists, working papers, and audit programs, in compliance with auditing standards.	PO1, PO2, PO4	PSO1, PSO2	K1, K2, K3
CO 3	Evaluate audit reports with appropriate qualifications based on audit evidence and materiality considerations.	PO1, PO2, PO3, PO5	PSO1, PSO2	K1, K2, K3, K4, K5
CO 4	Apply procedures for fraud detection, reporting, and compliance in secretarial audit.	PO1, PO2, PO4, PO5	PSO1, PSO2, PSO3	K1, K2, K3
CO 5	Distinguish between forensic audit and traditional audit practices.	PO1, PO5	PSO1, PSO4	K1, K2, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: Elective I- IDE**
COURSE NAME: CORPORATE VENTURE AND BUSINESS ETHICS	**COURSE CODE: 26UCOS3E1**
SEMESTER: V	**MARKS:100**
CREDITS: 5	**TOTAL HOURS:75**
THEORY	

COURSE OBJECTIVES –

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Generate business ideas using structured approaches to ideation.
2. Classify target markets using segmentation techniques.
3. Prepare business plans for scaling ventures.
4. Apply ethical principles to develop codes of conduct in organizational contexts.
5. Evaluate multinational corporations and globalization in the global business environment.

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.Saravanavel, 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/sellside/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
TOTAL MARKS				**100**

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
SECTION A 12		**SECTION B 7**	**SECTION C 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**2.80**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Comprehend and innovation-based new venture.	PO1, PO3, PO5	PSO1, PSO4, PSO5	K1, K2, K3
CO 2	Knowledge on Market Segmentation and consumer Research process	PO1, PO2, PO4, PO3	PSO1, PSO3, PSO5	K1, K2, K3
CO 3	Understand the business planning process.	PO1, PO2, PO5	PSO1, PSO2, PSO4, PSO5	K1, K2, K3
CO 4	Explain the business ethics and its concepts.	PO1, PO3, PO5	PSO3, PSO4, PSO5	K1, K2, K3
CO 5	Knowledge on multinational corporations.	PO1, PO2, PO3, PO5	PSO1, PSO3, PSO5	K1, K2, K3

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: IV	**COURSE COMPONENT: Life Skill -II**
COURSE NAME: ENVIRONMENTAL STUDIES	**COURSE CODE: 26UEVS401**
SEMESTER: V	**MARKS:100**
CREDITS: 2	**TOTAL HOURS: 30**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

CO1: Define the scope and importance of environmental studies and its relevance to sustainable development. (K1)

CO2: Identify different types of natural resources and classify them as renewable, non-renewable, and potentially renewable. (K1)

CO3: Describe the concept of biodiversity and list major conservation strategies. (K2)

CO4: Identify the causes and types of environmental pollution and recall common prevention measures. (K1)

CO5: List basic disaster management plans for common environmental hazards and recall preparedness measures at community level. (K1)

UNIT I **(6 Hours)**

MULTI DISCIPLINARY 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.

a) **Forest resources**: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

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

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

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

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

f) **Land resources**: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable life styles.

UNIT III **(6 Hours)**

ECO SYSTEMS:

Concept of an eco-system.

• Structure and function of an eco-system.

• Producers, consumers and decomposers.

• Energy flow in the eco system.

• Ecological succession.

• Food chains, food webs and ecological pyramids.

• Introduction, types, characteristic features, structure and function of the following eco-system:

a. Forest eco system

b. Grassland eco system

c. Desert eco system

d. Aquatic eco systems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT IV **(6 Hours)**

BIO DIVERSITY AND ITS CONSERVATION:

- Introduction – Definition: genetic, species and eco system diversity.
- Biogeographical classification of India
- Value of bio diversity: consumptive use, productive use, social, ethical, aesthetic and option values
- Bio diversity at global, National and local levels.
- India as a mega – diversity nation, Hot-sports of bio diversity.
- Threats to bio diversity: habitat loss, poaching of wild life, man-wild life conflicts.
- Endangered and endemic species of India
- Conservation of bio diversity: In-situ and Ex-situ conservation of bio diversity.

UNIT V **(6 Hours)**

ENVIRONMENTAL POLLUTION:

Definition: Cause, 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 prevention of pollution.
- Pollution case studies.
- **Disaster management: floods, earthquake, cyclone 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 VI

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XVII**
COURSE NAME: COST ACCOUNTING THEORY & PRACTICE	**COURSE CODE: 26UCOS317**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

Course framework:

The Basic Knowledge on Cost accounting concepts, Pricing of Products, Labour remuneration and Methods of Costing.

Course Outcome:

After successful learning of this course the student will be able to:

1. Prepare cost sheets, tenders, and quotations using appropriate cost classification techniques.
2. Calculate inventory levels and material issue prices using standard valuation methods such as FIFO, LIFO, and weighted average.
3. Calculate wages and bonuses under different labour remuneration and incentive systems.
4. Estimating the process cost, profits, and losses.
5. Understand different types of overheads and differentiate job, batch, contract, and process costing in various production environments

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 Tender & Quotation.

UNIT-II MATERIAL CONTROL AND VALUATION OF MATERIAL ISSUES (20 Hours)

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, Simple Average, Weighted

Average, Specific Price, Base Stock and HIFO.

UNIT-III LABOUR COST & REMUNERATION AND INCENTIVES (20 Hours)

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

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UNIT-IV PROCESS COSTING (15 Hours)

Process Costing - features, distinguish between Job & Process Costing, application of process costing, normal & abnormal loss & gain, Work-in-Progress. (Simple Problems, Excluding Inter Process Profit & Equivalent Production Method)

UNIT-V OVERHEAD, JOB, BATCH, CONTRACT COSTING (15 hours)

Classifications of Overhead -Job Costing - Meaning - Definition - Features - Concepts - Batch Costing - Definition - Features - Advantages and Disadvantages - Contract Costing - Introduction – Meaning, features and Definition - Basic procedure for costing of Contracts. (Theory Only)

THEORY:20%PROBLEMS:80%

RECOMMENDEDTEXTBOOKS

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

REFERENCEBOOKS

1. Dr.Maheswari S.N,Principles of Cost Accounting,Sultan Chand & Sons,NewDelhi
2. Pillai R.S.N.and BagavathiV.,Cost Accounting,S.Chand,New Delhi
3. SaxenaV.K.and Vashist C.D, Cost Accounting,Sultan Chand & Sons,New Delhi
4. ShuklaM.C.,Grewal T .S. and Dr.GuptaM.P.,Cost Accounting,S.Chand, New Delhi

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**
TOTALMARKS				**100**

BREAKUP OF QUESTIONS FOR THEORY AND PROBLEM

UNITS	SECTIONA		SECTIONB		SECTIONC	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	2	-	1
IV	1	2	-	1	-	1
V	2	-	1	-	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12			**SECTION B 7**		**SECTION C 4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Prepare cost sheets, tenders, and quotations using appropriate cost classification techniques.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO4, PSO5	K1, K2, K3, K4
CO 2	Calculate inventory levels and material issue prices using standard valuation methods such as FIFO, LIFO, and weighted average.	PO1, PO2, PO3	PSO1, PSO2, PSO5	K1, K2, K3, K4
CO 3	Calculate wages and bonuses under different labour remuneration and incentive systems.	PO1, PO2, PO3	PSO1, PSO2, PSO4, PSO5	K1, K2, K3, K4
CO 4	Estimating the process cost, profits, and losses.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO5	K1, K2, K3, K4
CO 5	Understand different types of overheads and differentiate job, batch, contract, and process costing in various production environments	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO3, PSO4, PSO5	K1, K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XVIII**
COURSE NAME: INCOME TAX LAW & PRACTICE-II	**COURSE CODE: 26UCOM318**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY AND PROBLEMS	

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

COURSE OBJECTIVE:

To Compile the procedure for computation of tax on income for assessment of individuals for the current assessment year under the Income TaxAct.,1961.

COURSE OUTCOMES

After successful learning of this course the student will be able to:

1. Describe the provisions of agricultural income and Analyse the procedure related to capital gains tax, including any applicable exemptions.
2. Examine the income chargeable under the head, income from other sources.
3. Execute the provisions and procedures of clubbing and the setoff and carry forward of income.
4. Analyse the applicable deductions from gross total income.
5. Apply the procedure for computing tax liability and various forms pertaining to Income tax returns and e-filing under old and new tax regime.

UNIT- I **(20 Hours)**

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income –Integration of Agricultural Income. (Theory only).

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.

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UNIT-IV **(20 Hours)**

Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) Deductions 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80EE/EEA, 80G, 80GG, 80TTA, 80TTB, 80U.

UNIT- V **(15 Hours)**

Assessment of Individuals -Tax rates and computation of tax liability of individuals under the Old and New Tax Regime. Filing of returns, various forms of return, and e-filing of returns

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.Singhania & 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?isbn=1584773855
2. https://books.google.com/books?isbn=8131721914
3. https://books.google.com/books?id=iiQKAAAAMAAJ

GUIDELINES TO THE QUESTION PAPER SETTERS
QUESTION PAPER PATTERN

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
A	Answer any 10 out of 12 questions	1-12	3	**30**
B	Answer any 5 out of 7 questions	13-19	6	**30**
C	Answer any 2 out of 4 questions	20-23	20	**40**
TOTAL MARKS				**100**

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
	SECTION A 12		**SECTION B 7**		**SECTION C 4**	

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Describe the provisions of agricultural income and Analyse the procedure related to capital gains tax, including any applicable exemptions.	PO1, PO2, PO3	PSO1, PSO3, PSO4 & PSO5	K1, K2, K3, K4, K5
CO 2	Examine the income chargeable under the head, income from other sources.	PO1, PO2, PO3	PSO1, PSO3, PSO4	K1, K2, K3, K4, K5
CO 3	Apply the provisions and procedures of clubbing and the setoff and carry forward of income.	PO1, PO2, PO3	PSO1, PSO2, PSO3, PSO4 & PSO5	K1, K2, K3, K4, K5
CO 4	Analyse the applicable deductions from gross total income.	PO1, PO2, PO5	PSO1, PSO4, PSO5	K1, K2, K3, K4, K5
CO 5	Acquire knowledge about the procedure for computing tax liability and various forms pertaining to Income tax returns and e-filing under old and new tax regime.	PO1, PO2, PO3, PO5	PSO1, PSO2, PSO4 & PSO5	K1, K2, K3, K4

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Completeness - 3, Accuracy – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Formula Drill Game (Correct Formula Recall - 3, Application - 2) / Others	5	5
Class activity 2	Problem Solving (Correct Answer - 3, Proper Steps - 2) / Error Detection Activity (Identification of Errors - 3, Reasoning - 2) / Scrap Book (Relevance of Content - 3, Creativity and Presentation - 2) / Others	5	5
Class activity 3	Real-Life Application Task (Understanding of Concept - 3, Application of Real Situation - 2) / Real-Life Billing Activity (Preparation - 3, Presentation - 2) / Peer Quiz Creation (Quality of Questions - 3, Relevance to Topic - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: CORE XIX**
COURSE NAME: INSTITUTIONAL TRAINING	**COURSE CODE: 26UCOS319**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
PRACTICAL	

COURSE OBJECTIVE:

CO1: Explain the organizational structure, office management practices, and administrative functions of business organizations.

CO2: Demonstrate practical knowledge of secretarial practices, communication systems, and office procedures.

CO3: Apply accounting, filing, documentation, and computer applications in office administration.

CO4: Perform professional responsibilities in corporate offices, public enterprises, or practicing professional firms.

CO5: Prepare and present a project report based on institutional training and practical learning experiences.

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 a 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 viva voce exam for evaluation)

PO – CO MAPPING

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO5**
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: ELECTIVE II**
COURSE NAME: CORPORATE MANAGEMENT	**COURSE CODE: 26UCOS3E2**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY	

COURSE OBJECTIVES:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Outline the fundamental concepts, approaches, and management theories, including the roles of key executives.
2. Explain the principles and processes of planning and organizing in business contexts.
3. Apply decision-making techniques in designing organizational structures.
4. Implement human resource management functions such as recruitment, selection, and training in organizations.
5. Analyze performance appraisal methods and HR practices for organizational effectiveness.

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 (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. Weihrich 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. Tripati – 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

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
TOTAL MARKS				**100**

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
SECTION A 12		**SECTION B 7**	**SECTION C 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

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
Average	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Outline the fundamental concepts, approaches, and management theories, including the roles of key executives.	PO1, PO2	PSO1	K1, K2
CO 2	Explain the principles and processes of planning and organizing in business contexts.	PO1, PO3, PO5	PSO1, PSO2	K1, K2, K3
CO 3	Apply decision-making techniques in designing organizational structures.	PO2, PO4, PO5	PSO2	K1, K3, K4
CO 4	Implement human resource management functions such as recruitment, selection, and training in organizations.	PO3, PO4, PO5	PSO2, PSO3	K3, K4, K5
CO 5	Analyze performance appraisal methods and HR practices for organizational effectiveness.	PO4, PO5	PSO3	K1, K2, K4, K5

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50

PROGRAMME: B.COM. CORPORATE SECRETARYSHIP	**BATCH: 2026-29**
PART: III	**COURSE COMPONENT: ELECTIVE III**
COURSE NAME: ENTREPRENEURSHIP & BUSINESS DEVELOPMENT	**COURSE CODE: 26UCOS3E3**
SEMESTER: VI	**MARKS:100**
CREDITS: 4	**TOTAL HOURS: 90**
THEORY	

COURSE OBJECTIVE:

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

COURSE OUTCOMES:

After successful learning of this course the student will be able to:

1. Explain the concepts and types of entrepreneurship.
2. Classify various sources of capital for business ventures.
3. Describe start-up registration procedures and licensing requirements for establishing an enterprise.
4. Apply statutory licensing requirements in maintaining essential registers and records.
5. Interpret the role of entrepreneurship in economic development.

UNIT I INTRODUCTION & PROJECT MANAGEMENT (20 Hours)

Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs - Project Management & B Plan: Business idea generation techniques – Identification of Business opportunities –Feasibility study– Marketing, Finance, Technology -Preparation of Project Report.

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; 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, Niche play, 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.Entrepreneurship Developmentin India Sultan Chand & 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-

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
TOTAL MARKS				**100**

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	2	1
V	2	1	1
TOTAL	12	7	6
	SECTION A 12	**SECTION B 7**	**SECTION C 6**

PO – CO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO5
CO 1	3	3	2	2	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	2
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**3.00**	**3.00**	**2.80**	**2.80**	**2.80**

PSO – CO MAPPING

	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	3	3	3	3	3
CO 2	3	2	2	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
Average	**3.00**	**2.80**	**2.80**	**3.00**	**3.00**

PO - PSO-CO - QUESTION PAPER MAPPING

CO No:	COURSE OUTCOMES	POs ADDRESSED	PSOs ADDRESSED	COGNITIVE LEVEL (K1 to K6)
CO 1	Explain the concepts and types of entrepreneurship.	PO1, PO3, PO5	PSO1, PSO4, PSO5	K1, K2, K3, K4
CO 2	Classify various sources of capital for business ventures.	PO1, PO2, PO4	PSO1, PSO4	K1, K2, K3
CO 3	Describe start-up registration procedures and licensing requirements for establishing an enterprise.	PO1, PO2, PO5	PSO1, PSO2, PSO4	K1, K2, K3
CO 4	Apply statutory licensing requirements in maintaining essential registers and records.	PO1, PO2, PO4, PO5	PSO1, PSO2, PSO4	K1, K2, K3, K4
CO 5	Interpret the role of entrepreneurship in economic development.	PO1, PO3, PO5	PSO3, PSO4, PSO5	K1, K2, K3

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

Continuous Internal Assessment - Components			
Assessment Type	**Nature**	**Maximum Marks**	**Weightage**
Mid-Semester Examination	Written examination for 90 minutes	50	10
Model Examination	Written examination for 180 minutes	100	10
Assignment	Content -3, Presentation - 2	5	5
Workbook/record book/ notebook	Neatness & Presentation - 3, Regularity – 2	5	5
Class activity 1	Quiz with MCQ (Correct Answers - 3, Speed - 2) / Rapid Fire (Quick Response - 3, Accuracy - 2) / Concept Mapping (Understanding of Concept - 3, Logical Connections - 2) / Others	5	5
Class activity 2	Group Discussion (Subject Knowledge - 3, Communication Skills - 2) / Case Study (Application of Concepts - 3, Problem Solving Ability - 2) Discussion/Debate (Content Knowledge - 3, Argument Strength - 2) / Others	5	5
Class activity 3	Think-Pair-Share (Idea Generation - 3, Sharing with Class - 2) / Role Play (Creativity and Expression - 3, Team Coordination - 2) / Puzzle (Logical Thinking - 3, Speed - 2) / Others	5	5
Attendance	Marks will be given based on the attendance percentage of respective course		5
Total			50