



# University of Madras

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[Est.1857, State University, NAAC 'A<sup>++</sup>' Grade, CGPA 3.59, NIRF2019 Rank: 20]

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## Undergraduate Programme

Curriculum and Syllabus for

### **B.Com. Corporate Secretaryship**

(With effect from the Academic Year 2023-24)

JUNE 2023

**Note: The Board of Studies in Corporate Secretaryship (Common) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.**

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## 1. PREAMBLE

The curriculum of B.Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

## 2. PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

## 3. NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialisation in Corporate Secretaryship is a three-year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customized to provide an understanding of specific regulatory frame work which has a direct bearing on the functioning of companies.

## 4. AIM OF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of the functioning of companies stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

## 5. GRADUATE ATTRIBUTES

On completing the B.Com (CS) course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

1. Proficient knowledge about laws, rules and regulations.
2. Interpretation of financial statements.
3. Interpersonal communication.

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

<b>LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.COM (CORPORATE SECRETARYSHIP)</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>3 Years (UG)</b>

<p><b>Programme Outcomes:</b></p>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one’s views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical Thinking:</b> Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem Solving:</b> Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p><b>PO5: Analytical Reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p><b>PO6: Research- related skill:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p><b>PO7: Co-operation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p><b>PO10: Information/Digital Literacy:</b> Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety</p>
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<p>Programme Specific Outcomes:</p>	<p><b>PSO1 – Placement:</b></p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p><b>PSO2 – Contribution to Business World:</b></p> <p>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO3 – Contribution to the Society:</b></p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>
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**Highlights of the Revamped Curriculum:**

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Mathematics based problem solving skills are included as mandatory components in the ‘Training for Competitive Examinations’ course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Industrial Statistics course is newly introduced in the fourth semester, to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.

- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.

**Value additions in the Revamped Curriculum:**

<b>Semester</b>	<b>Newly introduced Components</b>	<b>Outcome/ Benefits</b>
<b>I</b>	<p><b>Foundation Course</b> To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Literature and analyzing the world through the literary lens gives rise to a new perspective.</p>	<ul style="list-style-type: none"> <li>➤ Instill confidence among students</li> <li>➤ Create interest for the subject</li> </ul>
<b>I,II,III,IV</b>	<p><b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)</p>	<ul style="list-style-type: none"> <li>➤ Industry ready graduates</li> <li>➤ Skilled human resource</li> <li>➤ Students are equipped with essential skills to make them employable</li> <li>➤ Training on language and communication skills enable the students gain knowledge and exposure in the competitive world.</li> <li>➤ Discipline centric skill will improve the Technical knowhow of solving real life problems.</li> </ul>
<b>III,IV,V&amp; VI</b>	<p>Elective papers</p>	<ul style="list-style-type: none"> <li>➤ Strengthening the domain knowledge</li> <li>➤ Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and interdisciplinary nature</li> <li>➤ Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training.</li> </ul>

IV	Elective Papers	<ul style="list-style-type: none"> <li>➤ Exposure to industry moulds students into solution providers</li> <li>➤ Generates Industry ready graduates</li> <li>➤ Employment opportunities enhanced</li> </ul>
V	Elective papers	<ul style="list-style-type: none"> <li>➤ Self-learning is enhanced</li> <li>➤ Application of the concept to real situation is conceived resulting in tangible outcome</li> </ul>
VI	Elective papers	<ul style="list-style-type: none"> <li>➤ Enriches the study beyond the course.</li> <li>➤ Developing are search framework and presenting their independent and intellectual ideas effectively.</li> </ul>
<b>Extra Credits: For Advanced Learners / Honors degree</b>		<ul style="list-style-type: none"> <li>➤ To cater to the needs of peer learners / research aspirants</li> </ul>
<b>Skills acquired from the Courses</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill	

## Credit Distribution for UG Programmes

Sem I	Credit	H	Sem II	Credit	H	Sem III	Credit	H	Sem IV	Credit	H	Sem V	Credit	H	Sem VI	Credit	H
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course –/ Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement -(Foundation Course)	2	2	2.7 Skill Enhancement Course –SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	<b>23</b>	<b>30</b>		<b>23</b>	<b>30</b>		<b>22</b>	<b>30</b>		<b>25</b>	<b>30</b>		<b>26</b>	<b>30</b>		<b>21</b>	<b>30</b>
<b>Total – 140 Credits</b>																	

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours**

**First Year – Semester-I**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		<b>23</b>	<b>30</b>

**Semester-II**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		<b>23</b>	<b>30</b>

**Second Year – Semester-III**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		<b>22</b>	<b>30</b>

**Semester-IV**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses& Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		<b>25</b>	<b>30</b>

**Third Year - Semester-V**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
<b>Part-3</b>	Core Courses including Project / Elective Based	22	26
<b>Part-4</b>	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		<b>26</b>	<b>30</b>

### Semester-VI

Part	List of Courses	Credit	No. of Hours
<b>Part-3</b>	Core Courses including Project / Elective Based & LAB	18	28
<b>Part-4</b>	Extension Activity	1	-
	Professional Competency Skill	2	2
		<b>21</b>	<b>30</b>

### Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
<b>Part I</b>	3	3	3	3	-	-	12
<b>Part II</b>	3	3	3	3	-	-	12
<b>Part III</b>	13	13	13	13	22	18	92
<b>Part IV</b>	4	4	3	6	4	2	23
<b>Part V</b>	-	-	-	-	-	1	1
<b>Total</b>	23	23	22	25	26	21	<b>140</b>

**\*Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

Methods of Evaluation		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	
	Assignments	
	Seminars	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	
	Total	
	100 Marks	
Methods of Assessment		
<b>Recall(K1)</b>	Simple definitions, MCQ, Recall steps, Concept definitions	
<b>Understand/ Comprehend(K2)</b>	MCQ, True / False, Shortessays, Concept explanations, Short summary or overview	
<b>Application (K3)</b>	Suggest idea / concept with examples, Suggest formulae, Solve problems, Observe, Explain	
<b>Analyze(K4)</b>	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge	
<b>Evaluate(K5)</b>	Longer essay / Evaluation essay, Critique or justify with pros and cons	
<b>Create(K6)</b>	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations	

## B.COM –CORPOATE SECRETARYSHIP

Part	Course Code	Title of the Course	Credits	Hours
<b>FIRST YEAR</b>				
<b>FIRST SEMESTER</b>				
Part I	----	Language I	3	6
Part II	100L1Z	English I	3	6
Part III	118C1A	Core Paper I –Financial Accounting I	5	5
	118C1B	Core Paper II - Principles of Management	5	5
	118E1A	Elective I - Business Communication	3	4
	118E1B	Elective I - Indian Economic Development		
	118E1C	Elective I - Business Economics		
Part IV	118S1A	Skill Enhancement Course SEC – 1*	2	2
	118S1B	Basics Personal Finance & Investment Management <b>(OR)</b> Logistics Management		
	100L1L	Basic Tamil-I (Other Language Students) *		
	100L1M	Advanced Tamil-I (Other Language Students) *		
	118B1A	Foundation Course FC Fundamental Concepts of Accounting & Commerce		
<b>TOTAL</b>			<b>23</b>	<b>30</b>
* <b>PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)</b>				
1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.				
2. Students who have <b>not</b> studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take <b>Basic Tamil</b> comprising of Two Courses (level will be at 6 <sup>th</sup> Std.).				
3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take <b>Advanced Tamil</b> comprising of Two Courses.				
<b>SECOND SEMESTER</b>				
Part I	----	Language II	3	6
Part II	100L2Z	English II	3	6
Part III	118C2A	Core Paper III –Financial Accounting II	5	5
	118C2B	Core Paper IV-Business Law	5	5
	118E2A	Elective II -Office Management & Secretarial Practice	3	4
	118E2B	Elective II - Business Environment		
	118E2C	Elective II – International Trade		
Part IV	118S2A	Skill Enhancement Course SEC – 2 Everyday Banking <b>(OR)</b>	2	2
	118S2B	Emotional Intelligence		
	100L2L	Basic Tamil-II (Other Language Students) *		
	100L2M	Advanced Tamil-II (Other Language Students) *		
	118S2C	Skill Enhancement Course – SEC 3 Time Management <b>(OR)</b>		
118S2D	Essential Skills for Personal Development			
<b>TOTAL</b>			<b>23</b>	<b>30</b>

Part	Course Code	Title of the Course	Credits	Hours	
<b>SECOND YEAR</b>					
<b>THIRD SEMESTER</b>					
Part I		Language III	3	6	
Part II		English III	3	6	
Part III	218C3A	Core Paper V- <b>Corporate Accounting I</b>	5	5	
	218C3B	Core Paper VI - <b>Company Law</b>	5	5	
	218E3A	Elective III – Business Statistics I	3	4	
	218E3B	Elective III – Financial Management			
	218E3C	Elective III – E-Commerce			
Part IV	218S3A	Skill Enhance Course SEC – 4 Business Building Skills	1	1	
	218S3B	Skill Enhancement Course – SEC 5 Tally Accounting Software	2	2	
		Environmental Studies	0	1	
		<b>TOTAL</b>	<b>22</b>	<b>30</b>	
<b>FOURTH SEMESTER</b>					
Part I		Language IV	3	6	
Part II		English IV	3	6	
Part III	218C4A	Core Paper VII– <b>Corporate Accounting II</b>	5	5	
	218C4B	Core Paper VIII- <b>Principles of Marketing</b>	5	5	
	218E4A	Elective IV– Business Statistics II	3	4	
	218E4B	Elective IV– Consumerism & Consumer Protection			
	218E4C	Elective IV- GST and Customs Law			
Part IV	218S4A	Skill Enhance Course SEC – 6 GST Filing of Returns	2	2	
	218S4B	Skill Enhancement Course – SEC 7 Professional Skills for Corporate World	2	1	
	218V4A	Environmental Studies	2	1	
		<b>TOTAL</b>	<b>25</b>	<b>30</b>	
<b>THIRD YEAR</b>					
<b>FIFTH SEMESTER</b>					
Part III	318C5A	Core Paper IX –Cost Accounting	4	5	
	318C5B	Core Paper XII – Banking Law & Practice	4	5	
	318C5C	Core Paper X - Income Tax Law and Practice I	4	5	
	318C5D	Core Paper XI –Auditing and Corporate Governance	4	5	
	318E5A 318E5B	Discipline Specific Elective 1/2 - Industrial Laws OR Insurance and Risk Management		3	4
		Discipline Specific Elective 3/4 Human Resource Management <b>OR</b> Research Methodology			
	318E5C 318E5D			3	4
Part IV	318V5A	Value Education	2	2	
	318V5B	Summer Internship / Industrial Training	2	-	
		<b>TOTAL</b>	<b>26</b>	<b>30</b>	

<b>SIXTH SEMESTER</b>				
Part-III	318C6A	Core Paper XIII – <b>Management Accounting</b>	<b>4</b>	<b>6</b>
	318C6B	Core Paper XIV- <b>Income Tax Law and Practice II</b>	<b>4</b>	<b>6</b>
	318C6C	Core Paper XV- Institutional Training	<b>4</b>	<b>6</b>
	318E6A 318E6B	Discipline Specific Elective 5/ Entrepreneurial Development <b>OR</b> 6/6 Computer Application in Business	<b>3</b>	<b>5</b>
	318E6C 318E6D	Discipline Specific Elective 7/8- Securities Law & Regulation of Financial Markets <b>OR</b> 8/8 - Spreadsheet for Business	<b>3</b>	<b>5</b>
Part-IV	318S6A	Professional Competency Skill – <b>Training for Competitive Examinations</b>	<b>2</b>	<b>2</b>
Part V	318V6A	Extension Activity	<b>1</b>	<b>-</b>
		<b>TOTAL</b>	<b>21</b>	<b>30</b>
<b>GRAND TOTAL</b>			<b>140</b>	<b>180</b>

# UNIVERSITY OF MADRAS

## B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

### FIRST YEAR – SEMESTER – I

#### CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C1A	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic accounting concepts and standards.								
<b>LO2</b>	To know the basis for calculating business profits.								
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.								
<b>LO4</b>	To learn the methods of calculating profit for single entry system.								
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEM 80%</b>									

# UNIVERSITY OF MADRAS

## B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1.	<a href="https://www.slideshare.net/mesharma1/accounting-for-depreciation-1">https://www.slideshare.net/mesharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

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## B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

### FIRST YEAR – SEMESTER – I

#### CORE–II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>118C1B</b>	<b>5</b>				<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic management concepts and functions								
<b>LO2</b>	To know the various techniques of planning and decision making								
<b>LO3</b>	To familiarize with the concepts of organisation structure								
<b>LO4</b>	To gain knowledge about the various components of staffing								
<b>LO5</b>	To enable the students in understanding the control techniques of management								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15

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V	<p><b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p><b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>	15
<b>Total</b>		75
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

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B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP  
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**FIRST YEAR – SEMESTER – I**  
**ELECTIVE - I: BUSINESS COMMUNICATION**

(Common to BCom-Gen., AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118E1A	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
<b>LO2</b>	To develop the students to understand about trade enquiries								
<b>LO3</b>	To make the students aware about various types of business correspondence.								
<b>LO4</b>	To develop the students to write business reports.								
<b>LO5</b>	To enable the learners to update with various types of interviews								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	<b>Banking &amp; Insurance Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	<b>Interview Preparation</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile								12
<b>TOTAL</b>								<b>60</b>	

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<b>Course Outcomes</b>	
<b>CO1</b>	Acquire the basic concept of business communication.
<b>CO2</b>	Exposed to effective business letter
<b>CO3</b>	Paraphrase the concept of various correspondences.
<b>CO4</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
<b>CO5</b>	Acquire the skill of preparing an effective resume
<b>Textbooks</b>	
<b>1</b>	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
<b>2</b>	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
<b>3</b>	K.P. Singha, Business Communication, Taxmann, New Delhi.
<b>4</b>	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
<b>5</b>	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
<b>Reference Books</b>	
<b>1</b>	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
<b>2</b>	Rithika Motwani, Business communication, Taxmann, New Delhi.
<b>3</b>	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
<b>4</b>	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
<b>5</b>	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
<b>2</b>	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
<b>3</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PSO</b>	<b>PSO</b>	<b>PSO</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

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**FIRST YEAR – SEMESTER - I**

**SKILL ENHANCEMENT COURSE - SEC1**

**B. LOGISTICS MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S1B	2				2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To provide an opportunity to learn the fundamentals of logistics								
<b>LO2</b>	To Understand the components and competitive advantages of logistics								
<b>LO3</b>	Learn the concepts of supply chain management								
<b>LO4</b>	Understand the technology in wear housing								
<b>LO5</b>	To acquire knowledge on material handling, demand forecasting								
<b>Prerequisites: Must have studied commerce in XII</b>									
Unit	Contents								No. of Hours
I	Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing								6
II	Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management –Principles – Logistics Network-Integrated Logistics system.								6
III	Supply chain management –Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing –3PLsand4PLs– Supplychainrelationships–Customerservices								6
IV	Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Bar coding, RFID and WMS								6
V	Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems– Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management-Performance measurements.								6
<b>TOTAL</b>									<b>30</b>

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CO	Course Outcomes
CO1	Understand the basic concepts of Logistics
CO2	Identify the opportunities in the field of logistics
CO3	Exploring the value chain functions and supply chain relationships
CO4	Learning the technology related to logistics
CO5	Analyse the storage and order processing procedures and forecasting techniques
<b>Reference Books</b>	
1	JohnJ.Coyle,C.JohnLangley.JR.,RobertA.Novack ,BrianJ.Gibson– SupplyChainManagementALogisticssPerspective–ENGAGE,NewDelhi
2	JoelD.Wisner,Keah–ChoonTan,G.KeongLeong– PrinciplesofSupplyChainManagementABalanced Approach– CENGAGE, NewDelhi
3	Agarwal, D.K., 'Textbook of Logistics and Supply ChainManagement',MacMillanIndiaLtd,2003.
4	Chase,R.B.,Shankar,RandJacobs,F.R.'OperationsManagementandSupplyChain Management', McGrawHillPublications, 13 <sup>th</sup> edition,2018.
5	Chopra,S.,Meindl,P.andKalra,D.V.'SupplyChainManagement',Pearson EducationIndia,6 <sup>th</sup> edition, 2016.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
6	<a href="http://www.managementstudyguide.com">www.managementstudyguide.com</a>
7	<a href="https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf">https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf</a>
8	<a href="https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf">https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf</a>
9	<a href="https://www.youtube.com/watch?v=PmR2SKeY9Ms&amp;list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn">https://www.youtube.com/watch?v=PmR2SKeY9Ms&amp;list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn</a>

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**Foundation Course FC**  
**Fundamental Concepts of Accounting & Commerce**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118B1A	2				2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To enable the students to recap the fundamentals of accounting								
LO2	To Learn the different types of accounting								
LO3	To understand the different legislations								
LO4	To explore the types and process of communication								
LO5	To gain basic knowledge about management and entrepreneurship								
<b>Prerequisites: Must have studied commerce in XII</b>									
Unit	Contents								No. of Hours
I	Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts – Manual Vs Software								6
II	Financial Statements – Meaning and contents • Reporting –Different types of accounting - introductions to corporate accounting - Cost Accounting – Management Accounting								6
III	Overview of business laws – Company Law – Commercial Law – Industrial law								6
IV	Communication-meaning-definition-types-process-Barriers to communication								6
V	Management-definition-types- functions of business management- Skills for an Entrepreneur– qualities of an entrepreneur-.								6
<b>TOTAL</b>								<b>30</b>	
CO	Course Outcomes								
CO1	Refresh the basic accounting concepts								
CO2	Learn about the different types of accounting								
CO3	Gain an overview of different laws								
CO4	Understanding the basics of Communication								
CO5	Explore the concept of Entrepreneurship								

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<b>Reference Books</b>	
1	T.S.Reddy&A.Murthy.FinancialAccounting,MarghamPublications, Chennai.
2	M.C.Shukla,T.SGrewal,S.C.Gupta.Advancedaccounting.S.Chand&Co.Ne wdelhi.
3	ElementsofMercantileLaw – N.D.Kapoor
4	C.B. Gupta,Businesscommunication, OrganisationandManagement,2014.
5	N.Premavathy, Principles of Management - Sri Vishnu Publication -Chennai. 6. J.Jayasankar,BusinessManagement-MarghamPublication-Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
4	<a href="http://www.accountingcoach.com">www.accountingcoach.com</a>
5	<a href="http://www.managementstudyguide.com/">http://www.managementstudyguide.com/</a>
7	<a href="http://www.businesscommunication.org">www.businesscommunication.org</a>

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## FIRST YEAR – SEMESTER - II

### CORE – III: FINANCIAL ACCOUNTING-II

(Common to B.Com- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C2A	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

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V	<b>Accounting Standards for financial reporting (Theory only)</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems	
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts	
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership	
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.	
<b>CO5</b>	To elaborate the role of IFRS	
<b>Textbooks</b>		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
<b>Reference Books</b>		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mesharma1/accounting-for-depreciation-1">https://www.slideshare.net/mesharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

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B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP  
SYLLABUS WITH EFFECT FROM 2023-2024

## FIRST YEAR – SEMESTER – II

### CORE – IV: BUSINESS LAW

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C2B	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law								
<b>LO2</b>	To understand the essentials of valid contract								
<b>LO3</b>	To gain knowledge on performance contracts								
<b>LO4</b>	To define the concepts of Bailment and pledge								
<b>LO5</b>	To understand the essentials of contract of sale								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
II	<b>Performance Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								15
IV	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
<b>TOTAL</b>								<b>75</b>	

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<b>Course Outcome</b>	
<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.
<b>CO4</b>	Outline the contract of indemnity and guarantee
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930
<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

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**B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP**  
**SYLLABUS WITH EFFECT FROM 2023-2024**

**FIRST YEAR – SEMESTER – II**

**ELECTIVE– II: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118E2A	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To familiar with modern office management.								
<b>LO2</b>	To familiar with the work atmosphere								
<b>LO3</b>	To train the students in maintaining and running the office effectively.								
<b>LO4</b>	To understand and organize data records								
<b>LO5</b>	To gain knowledge about the role of a secretary								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Modern Office and Its Function</b> Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								12
II	<b>Office Space and Environment Management</b> Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.								12
III	<b>Office Systems and Procedures</b> The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control								12

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IV	<b>Records Management</b> Records — Importance of Records — Records Management — Filing — Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making	12
V	<b>Secretarial Practice</b> Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	12
<b>TOTAL</b>		<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Familiarised with modern office management	
<b>CO2</b>	Adapt with the modern work atmosphere	
<b>CO3</b>	Trained in maintaining the office independently and effectively	
<b>CO4</b>	Ability to organize data records in office	
<b>CO5</b>	Motivated to act as a company secretary	
<b>Textbooks</b>		
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
<b>Reference Books</b>		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="https://accountlearning.com/basic-functions-modern-office/">https://accountlearning.com/basic-functions-modern-office/</a>
2	<a href="https://records.princeton.edu/records-management-manual/records-management-concepts-definitions">https://records.princeton.edu/records-management-manual/records-management-concepts-definitions</a>
3	<a href="https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929">https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

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**FIRST YEAR – SEMESTER - II**

**SKILL ENHANCEMENT COURSE**

**SEC-2: EVERYDAY BANKING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S2A	2				2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	Understand the concept of banking and related documents								
<b>LO2</b>	Learn to fill the relevant forms of Banking								
<b>LO3</b>	Explore the concepts of online Banking								
<b>LO4</b>	Learn about the types of loans and mobile applications								
<b>LO5</b>	Gain knowledge about payment systems								
<b>Prerequisites: Must have studied commerce in XII</b>									
Unit	Contents								No. of Hours
I	Banking–Definition–passbook–cheque book–Format of Cheque– Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft								6
II	Application filling – Account Opening form –Filling up–Documents required-Debit Card–Credit Card–ATM Machine–Cash Deposit Machine–Pass book printing machine.MICR-IFSC-Fund transfer through ECS–NEFT–RTGS–Form filling for Fund transfer.								6
III	Online Banking–Signup–Process–Requirements–Login– Customer ID–User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions–Account statements – Fund Transfer – Payment of bills – Utility payments								6
IV	Loans–Repayment for Loans–other services.Mobile Banking– meaning–importance–Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)-Registration process–through Mobiles								6
V	Process at Bank Branch-ATM- User ID-MPIN- change of MPIN – IMPS D (Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management –Transfer Funds–paying Bills–Locating ATMs-QR code payments-Alerts and notifications-Tracking Spending habits– Cash back-Safe banking methods.								6
<b>TOTAL</b>								<b>30</b>	

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## B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Understand basic banking
CO2	Learn and use the various documents relating to banking
CO3	Use online banking
CO4	Identifying the types of loans
CO5	Apply the usage of various digital payment modes
<b>Reference Books</b>	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
2	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
3	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
4	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

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**UNIVERSITY OF MADRAS**  
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**SYLLABUS WITH EFFECT FROM 2023-2024**

**FIRST YEAR – SEMESTER - II**

**SKILL ENHANCEMENT COURSE**

**SEC-3: TIME MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S2C	2				2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To learn time management and importance								
<b>LO2</b>	To understand prioritizing goal								
<b>LO3</b>	To know styles of time management								
<b>LO4</b>	To learn handle demands and schedule and control events								
<b>LO5</b>	To Learn to manage self								
<b>Prerequisites: Must have studied commerce in XII</b>									
Unit	Contents								No. of Hours
I	Nature of time management and its importance. Goal setting, goal alignment.								6
II	Prioritizing goal. The urgent versus- important dilemma. From goal to task.								6
III	Four times styles- advantages and limitations.								6
IV	Handle demands, schedule of events, control time.								6
V	Manage self, art of delegation and outsource								6
<b>TOTAL</b>								<b>30</b>	

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## B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

<b>CO</b>	<b>Course Outcomes</b>
CO1	Understand the concept of time and goal setting
CO2	Learn to prioritize the goals
CO3	Apply various techniques of time management
CO4	Adapt the techniques of delegation and demand handling
CO5	Manage self effectively
<b>Reference Books</b>	
1	NagasudhaRavinuthala (2005) – The art of time management, ICFAI books, ICFAI university press
2	Robert W. Bly (2005) – 101 ways to make every second count, jaico publishing house
3	Harvard business essentials (2005)- Time ,management, Harvard business school press, boston.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.coursera.org/learn/work-smarter-not-harder">https://www.coursera.org/learn/work-smarter-not-harder</a>
2	<a href="https://www.udemy.com/course/productivity-and-time-management/">https://www.udemy.com/course/productivity-and-time-management/</a>
3	<a href="https://www.udemy.com/course/time_task_management/">https://www.udemy.com/course/time_task_management/</a>
4	<a href="https://www.udemy.com/course/practical-time-management-nabielec/">https://www.udemy.com/course/practical-time-management-nabielec/</a>
5	<a href="https://www.udemy.com/course/do-more-stress-less/">https://www.udemy.com/course/do-more-stress-less/</a>

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**SYLLABUS WITH EFFECT FROM 2023-2024**

**SECOND YEAR – SEMESTER - III**  
**CORE – V: CORPORATE ACCOUNTING I**

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218C3A	5				5	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand about the pro-rata allotment <b>and Underwriting of Shares</b>								
<b>LO2</b>	To know the provisions of companies Act <b>regarding Issue and</b> Redemption of Preference shares and debentures								
<b>LO3</b>	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
<b>LO4</b>	To examine <b>the various methods of valuation of Goodwill and shares</b>								
<b>LO5</b>	To identify the Significance of International financial reporting standard (IFRS)								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment <b>Issue of Rights and Bonus Shares</b> - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at <b>Par, Premium and Discount.</b> Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								15

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V	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. <b>(Theory Only)</b>	<b>15</b>
<b>TOTAL</b>		<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures	
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments	
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability	
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
<b>Textbooks</b>		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
<b>Reference Books</b>		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	

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<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

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## SECOND YEAR – SEMESTER - III

### CORE – VI: COMPANY LAW

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>218C3B</b>	<b>5</b>				<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To know Company Law 1956 and Companies Act 2013								
<b>LO2</b>	To have an understanding on the formation of a company								
<b>LO3</b>	To understand the requisites of meeting and resolution								
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors								
<b>LO5</b>	To familiarize with the various modes of winding up								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Company law</b> Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								<b>15</b>
II	<b>Formation of Company</b> Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								<b>15</b>
III	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								<b>15</b>
IV	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								<b>15</b>

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V	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Understand the classification of companies under the act	
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association	
<b>CO3</b>	Know the qualification and disqualification of Auditors	
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
<b>CO5</b>	Analyse the modes of winding up	
<b>Textbooks</b>		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law, Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, VikasPublication, Noida	
<b>Reference Books</b>		
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal	
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune	
5	PreethiAgarwal, Business Law, CA foundation study material	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>	
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>	
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>	

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## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAG E</b>	3	2	3	2	3	3	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

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## SECOND YEAR – SEMESTER - III

### ELECTIVE - III: E-COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218E3C	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the goals of Electronic commerce								
<b>LO2</b>	To understand the various Business models in emerging E-commerce areas								
<b>LO3</b>	To have an insight on the internet marketing technologies								
<b>LO4</b>	To understand the benefits and implementation of EDI								
<b>LO5</b>	To examine the ethical issues of E-commerce								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to E-Commerce</b> Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.								12
II	<b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b> E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.								12
III	<b>E-Commerce Marketing Concepts</b> The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.								12
IV	<b>Electronic Data Interchange &amp; Security</b> Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.								12

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V	<b>Ethics in E-Commerce</b> Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12
<b>TOTAL</b>		<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Understand the role and features of world wide web	
<b>CO2</b>	Understand the Benefits and model of e-tailing	
<b>CO3</b>	Use the web enabled services	
<b>CO4</b>	Tackle the threats in internet security system	
<b>CO5</b>	Know about the Ethical principles Privacy and Information Rights	
<b>Textbooks</b>		
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi	
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi	
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London	
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida	
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai	
<b>Reference Books</b>		
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai	
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi	
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi	
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai	
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.investopedia.com/terms/e/ecommerce.asp">https://www.investopedia.com/terms/e/ecommerce.asp</a>	
2	<a href="https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/">https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/</a>	
3	<a href="https://techbullion.com/the-importance-of-ethics-in-ecommerce/">https://techbullion.com/the-importance-of-ethics-in-ecommerce/</a>	

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## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAG E</b>	3	2	2.6	2	3	2	2	2	3	3	2

**3 – Strong, 2- Medium, 1- Low**

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**SECOND YEAR – SEMESTER - III**

**Skill Enhancement Course – SEC 4 – Business Building Skills**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218S3A	1				1	1	25	75	100
<b>Learning Objectives</b>									
LO1	To introduce the practical aspects of business								
LO2	To impart knowledge on the different forms of business entities								
LO3	To highlight the importance of innovation and creativity								
LO4	To gain basic knowledge on Intellectual Property rights								
LO5	To create awareness about national and state level entrepreneurial ecosystem								
<b>Prerequisites: Must have studied commerce in XII</b>									
Unit	Contents								No. of Hours
I	Meaning of Business – Definition of Entrepreneurship- Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.								6
II	Meaning of creativity, Invention Vs. Innovation- Innovation and Technology- Need for protecting the innovations and inventions.								6
III	Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.								6
IV	Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights-Geographical Indications- Basics only.								6

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V	Overview of Entrepreneurial eco system in India and Tamil Nādu- Introduction to National and Tamil Nadu Startup Policy.	<b>6</b>
	<b>TOTAL</b>	<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Learn the basics of business skills and forms	
<b>CO2</b>	Identify the business opportunities and evaluate the same	
<b>CO3</b>	Learn the concept of creativity, Innovation and invention	
<b>CO4</b>	Explore the modern skills requires to build a successful business	
<b>CO5</b>	Understand the entrepreneurial ecosystem for successful business building	
<b>Reference Books</b>		
1	Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.	
2	Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.	
3	Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.	
4	K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited	
5	Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd.,NewDelhi, 2001.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.msde.gov.in/">https://www.msde.gov.in/</a>	
2	<a href="http://inventors.about.com/od/entrepreneur/">http://inventors.about.com/od/entrepreneur/</a>	
3	<a href="http://learnthat.com/tag/entrepreneurship/">http://learnthat.com/tag/entrepreneurship/</a>	
4	<a href="http://www.managementstudyguide.com">www.managementstudyguide.com</a>	
5	<a href="http://www.quintcareers.com">www.quintcareers.com</a>	

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## SECOND YEAR – SEMESTER – IV

### CORE – VII: CORPORATE ACCOUNTING – II

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218C4A	5				5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Amalgamation, Internal &amp; External Reconstruction</b> Amalgamation – <b>Meaning</b> - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of <b>Methods of Accounting for Amalgamation</b> - <b>The Pooling of Interest Method</b> - <b>The Purchase Method</b> (Excluding Inter-Company Holdings). <b>Internal &amp; External Reconstruction</b> <b>Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</b>								15
II	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	<b>Insurance Company Accounts:</b> Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
IV	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency <b>or Surplus (List H)</b> Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

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<b>Course Outcomes</b>	
<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction
<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format
<b>CO4</b>	Give the consolidated accounts of holding companies
<b>CO5</b>	Preparation of liquidator's final statement of account
<b>Textbooks</b>	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
<b>Reference Books</b>	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

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**MAPPING WITH PROGRAMME OUTCOMES  
 AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

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## SECOND YEAR– SEMESTER– IV

### CORE PAPER VIII –PRINCIPLES OF MARKETING

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218C4B	5				5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
<b>Prerequisite: Should have studied Commerce in XIStd</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Marketing</b> Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15
II	<b>Market Segmentation</b> Meaning and definition – Benefits – Criteria for segmentation –Types of segmentation – Geographic – Demographic –Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.								15
III	<b>Product &amp; Price</b> Marketing Mix — an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies – Objectives –Factors Influencing Pricing– Kinds of Pricing.								15
IV	<b>Promotions and Distributions</b> Elements of promotion – Advertising – Objectives - Kinds of Advertising Media - Traditional vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling –Qualities needed for a personal seller – Channels of Distribution for Consumer Goods-Channel Members – Channels of Distribution for Industrial Goods.								15
V	<b>Competitive Analysis and Strategies</b> Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E-Marketing & M-Marketing – E-Tailing – CRM –Market Research – MIS and Marketing Regulation.								15
<b>TOTAL</b>								<b>75</b>	

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CO	CourseOutcomes
<b>CO1</b>	Develop an understanding on the role and importance of marketing
<b>CO2</b>	Apply the 4p's of marketing in their venture
<b>CO3</b>	Identify the factors determining pricing
<b>CO4</b>	Use the different Channels of distribution of industrial goods
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing
Textbooks	
1	Philip Kotler, Principles of Marketing : A South Asian Perspective, Pearson Education, NewDelhi
2	Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr.Amit Kumar, Principles of Marketing, Shashi bhawan Publishing House,Chennai
4	Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons.New Delhi
5	Neeru Kapoor Principles Of Marketing, PHILearning,NewDelhi
Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book,Taxmann,Newdelhi
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H.Consumer Behaviour and Marketing Action,USA :PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO2</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	3	2
<b>TOTAL</b>	15	10	15	10	12	10	10	10	10	15	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	2	2	2	3	2

**3 – Strong, 2- Medium, 1- Low**

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## SECOND YEAR– SEMESTER– IV

### ELECTIVE IV –GST & CUSTOMS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218E4C	5				3	4	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To get introduced to history and types of taxes								
<b>LO2</b>	To gain knowledge about Customs Duty.								
<b>LO3</b>	To be familiar the GST and types								
<b>LO4</b>	To get familiarise with taxable events under GST								
<b>LO5</b>	To learn the process of GST registration and assessment, tax payment and GST audit.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>HISTORY OF TAXATION</b> History of Taxation – Elements of Tax – Objectives of Taxation – Cannonsof Taxation – Tax System in India -Classification of Taxes.								15
II	<b>CUSTOMS ACT 1962</b> Customs Act 1962 – Definition, Concepts and Scope – Levy and Collectionof 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 – Clearanceof Goods – Baggage.								15
III	<b>INTRODUCTION TO GST</b> Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exemptedfrom GST – Powers to grant Exemption from tax								15
IV	<b>INTRODUCTION TO TAXABLE EVENTS UNDER GST</b> 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								15
V	<b>INTRODUCTION TO REGISTRATION UNDER</b> Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.								15
<b>TOTAL</b>								<b>75</b>	

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<b>Course Outcomes</b>	
<b>CO1</b>	Classification and methods tax system in India, objective oftaxation and canons of taxation.
<b>CO2</b>	Outline the concepts definitions and types of customs duties.
<b>CO3</b>	Explain the various assessment procedures and valuation of goods, clearance of goods.
<b>CO4</b>	Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.
<b>CO5</b>	Compile the various provisions and importance for registrationand cancellation
<b>Textbooks</b>	
1	Vinod K Singhanian, Indirect Taxes, Taxman’s Publications, New Delhi.
2	Dr. H.C. Mehrotra &Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
5	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai
<b>Reference Books</b>	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

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## SECOND YEAR – SEMESTER – IV

### Skill Enhancement Course – SEC 6 – GST Filing of Returns

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>218S4A</b>	<b>1</b>	<b>0</b>	<b>1</b>		<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To impart an over view of GST								
<b>LO2</b>	To teach the importance and theoretical concepts of GST								
<b>LO3</b>	To make students aware of the GST and its components								
<b>LO4</b>	To enable the students to learn the process of GST filing								
<b>LO5</b>	To impart an overview of GST								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	GST-Introduction-History of evolution of GST-Basics								<b>6</b>
II	Tax rates under GST-CGST, SGST,IGST								<b>6</b>
III	Procedure for registration under GST-Procedure for GST Payments and Refunds								<b>6</b>
IV	GST Rates& HSN Codes-Input tax credit								<b>6</b>
V	E-Way bill under GST-GSTR 3B-Filing formats- Due dates-Debit and Credit note under GST-								<b>6</b>
	<b>TOTAL</b>								<b>30</b>
<b>Course Outcomes</b>									
CO1	Gain the knowledge about GST								
CO2	Understand various components of GST								
CO3	Learn about the different forms under GST								
CO4	Learn about the practical of filing of GST returns								
CO5	Application of knowledge in real-time situations								

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## THIRD YEAR – SEMESTER - V

### CORE – IX: COST ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
318C5A	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the various concepts of cost accounting.								
<b>LO2</b>	To gain knowledge regarding valuation methods of material.								
<b>LO3</b>	To familiarize with the different methods of calculating labour cost.								
<b>LO4</b>	To know the apportionment of Overheads.								
<b>LO5</b>	To learn about the various techniques of costing.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting – Classification of Cost – Activity Based Costing – Elements of Cost Sheet – Theoretical introduction to Uniform Costing and Inter-firm Comparison								15
II	Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues – FIFO – LIFO – Simple Average and Weighted Average method– Base stock method								15
III	Labour– Labour Turnover–Causes–Prevention–Methods of Wages Payment– Calculation of Wages –Incentive Bonus Schemes– Treatment of Idle Time& Overtime								15

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IV	Overheads – Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption–Machine Hour Rate– Under/Over Absorption of Overheads and its Treatment	15
V	Methods of Costing – Unit Costing – Tender and Quotations – Transport Costing – Process Costing (With Normal Loss and Abnormal Loss A/c only)	15
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Understand the meaning of cost accounting and its scope and prepare cost sheets.	
<b>CO2</b>	Analyse the various valuation methods of issue of materials.	
<b>CO3</b>	Examine the different methods of calculating labour cost.	
<b>CO4</b>	Critically evaluate the apportionment of Overheads.	
<b>CO5</b>	Calculate Costing using different techniques	
<b>Textbooks</b>		
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.	
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.	
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.	
<b>Reference Books</b>		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.	
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.	

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3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO2</b>	3	3	3	2	2	3	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	3	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	3	3	3	3	2	3
<b>TOTAL</b>	15	15	15	10	13	15	13	13	15	10	12
<b>AVERAGE</b>	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

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SYLLABUS WITH EFFECT FROM 2023-2024

## THIRD YEAR – SEMESTER - V

### CORE – X: BANKING LAW AND PRACTICE

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>318C5B</b>	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
<b>LO3</b>	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								<b>15</b>
<b>II</b>	<b>Central Bank and Commercial Bank</b> Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								<b>15</b>

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III	<p><b>Banking Practice</b> Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans &amp; Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate &amp; Reverse Repo Rate - securities of lending-Factors influencing bank lending.</p>	15
IV	<p><b>Negotiable Instruments Act</b> Negotiable Instruments – Meaning &amp; Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.</p>	15
V	<p><b>Digital Banking</b> Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
<b>CO3</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	

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<b>Textbooks</b>	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
<b>Reference Books</b>	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>Katait Sanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAGE</b>	3	2	2.6	2	3	2	2	2	3	3	2

**3 – Strong, 2- Medium, 1- Low**

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**THIRD YEAR – SEMESTER - V**

**CORE – XI: INCOME TAX LAW AND PRACTICE-I**

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
318C5C	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic concepts & definitions under the Income Tax Act,1961.								
<b>LO2</b>	To compute the residential status of an assessee and the incidence of tax.								
<b>LO3</b>	To compute income under the head salaries.								
<b>LO4</b>	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
<b>LO5</b>	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.								15
II	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	<b>Income from Salary</b> Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .								15
IV	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.								15

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V	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
<b>CO2</b>	Assess the residential status of an assessee & the incidence of tax.	
<b>CO3</b>	Compute income of an individual under the head salaries.	
<b>CO4</b>	Ability to compute income from house property.	
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.	
<b>Textbooks</b>		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.	
<b>Reference Books</b>		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.	
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman.	
4	Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.	
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>

**3 – Strong, 2- Medium, 1- Low**

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	10	10	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

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## THIRD YEAR – SEMESTER – V

### CORE –XII : AUDITING & CORPORATE GOVERNANCE

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>318C5D</b>	<b>5</b>				<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To enable students to understand process of auditing and its classification.								
<b>LO2</b>	To impart knowledge on internal check and internal control.								
<b>LO3</b>	To illustrate the role of auditors in company.								
<b>LO4</b>	To help students understand the framework, theories and models of Corporate Governance.								
<b>LO5</b>	To provide insights into the concept of Corporate Social Responsibility								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Auditing</b> Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations								15
II	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation								15
III	<b>Company Auditor</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.								15
IV	<b>Introduction to Corporate Governance</b> Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors								15
V	<b>Corporate Social Responsibility</b> Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules								15
<b>TOTAL</b>								<b>75</b>	

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<b>Course Outcomes</b>	
<b>CO1</b>	Define auditing and its process.
<b>CO2</b>	Compare and contrast essence of internal check and internal control.
<b>CO3</b>	Identify the role of auditors in companies.
<b>CO4</b>	Define the concept of Corporate Governance.
<b>CO5</b>	Appraise the implications of Corporate Social Responsibility
<b>Textbooks</b>	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
5	Essentials of Auditing, Dr. K. Sundar & K. Paari, Vijay Nicole Imprints Private Limited, Chennai
<b>Reference Books</b>	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>
2	<a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>
3	<a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	3	3	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

**3 – Strong, 2- Medium, 1- Low**

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## THIRD YEAR – SEMESTER - V

### DISCIPLINE SPECIFIC ELECTIVE – 1 /2: INDUSTRIAL LAWS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
318E5A	4				3	4	25	75	100
<b>Learning Objectives</b>									
LO1	To acquire knowledge on Factories Act 1948								
LO2	To Learn the provisions of Industrial Disputes Act 1947								
LO3	To understand the Workmen Compensation Act 1923								
LO4	To gain knowledge on Employee State Insurance Act 1948								
LO5	To gain fundamental knowledge of Employee Provident fund Act								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Factories Act 1948</b> Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.								12
II	<b>Industrial Disputes Act 1947</b> Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs								12
III	<b>The Workmen Compensation Act 1923</b> Need for the Act – Scope & Coverage of the Act – Definitions – Employer’s liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation - Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act								12
IV	<b>Employees State Insurance Act 1948</b> Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits-penalties for false claims								12
V	<b>Employees Provident Fund and Miscellaneous Provision Act, 1952</b> Objects- definition- provident fund schemes- contribution and recovery – penalties and offences								12
<b>TOTAL</b>								60	
<b>Course Outcomes</b>									
CO1	Apply the provisions of Factories Act learned								
CO2	Identify the industrial Disputes based on the Act and find solutions and plan strategically								
CO3	Exhibit the knowledge on compensation related to workmen								
CO4	Application of Employee State Insurance Act 1948								
CO5	Calculation of PF using the provisions of the Act								

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<b>Textbooks</b>	
1	N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2	P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
3	Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, MarghamPublications, Chennai.
4	B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
5	S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd
<b>Reference Books</b>	
1	Introduction to Labour and Industrial Laws Dr.Avtar singh , Prof(DR) Harpreet Kaur, Lexis Nexis
2	Industrial Law Raman Arora, Sushma Arora. Taxmann
3	ICSI publication
4.	Mercantile Law –M.C.Shukla – Sultan Chand.
5.	Principles of Mercantile law – Avtal Singh – Eastern Book Company.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://labourlawreporter.com/">https://labourlawreporter.com/</a>
2	<a href="https://www.ilms.academy/products/certificate-course-on-labour-law">https://www.ilms.academy/products/certificate-course-on-labour-law</a>
3	<a href="https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf">https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

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**SYLLABUS WITH EFFECT FROM 2023-2024**

**THIRD YEAR – SEMESTER - V**

**DISCIPLINE SPECIFIC ELECTIVE – 3 /4 : HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
318E5C	4				3	4	25	75	100
<b>Learning Objectives</b>									
<b>C1</b>	To explore to the aspects relating of Human resource management								
<b>C2</b>	To equip with the various processes of Recruitment and Selection								
<b>C3</b>	To be acquainted with Training methods and the concept of Performance Appraisal								
<b>C4</b>	To learn about Industrial Relations								
<b>C5</b>	To assimilate knowledge on employee welfare.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									

Unit	Contents	No. of Hours
I	<b>Introduction to HRM</b> Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	<b>RECRUITMENT AND SELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	12
III	<b>TRAINING AND DEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12

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IV	<b>INDUSTRIAL RELATIONS</b> Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.	12
V	<b>EMPLOYEE WELFARE</b> Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	12
<b>TOTAL</b>		<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
<b>CO2</b>	Formulate action plans for employee Recruitment and Selection.	
<b>CO3</b>	Choose appropriate methods of Training	
<b>CO4</b>	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
<b>CO5</b>	Formulate strategies for employee welfare.	
<b>Textbooks</b>		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="https://hr.university/shrm/strategic-human-resource-management/">https://hr.university/shrm/strategic-human-resource-management/</a>
2	<a href="https://www.investopedia.com/terms/c/collective-bargaining.asp">https://www.investopedia.com/terms/c/collective-bargaining.asp</a>
3	<a href="https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778">https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

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B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP  
SYLLABUS WITH EFFECT FROM 2023-2024

**THIRD YEAR – SEMESTER – VI**  
**CORE – XIII: MANAGEMENT ACCOUNTING**

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>318C6A</b>	<b>6</b>				<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand basics management accounting								
<b>LO2</b>	To know the aspects of Financial Statement Analysis								
<b>LO3</b>	To familiarize with fund flow and cash flow analysis								
<b>LO4</b>	To learn about budgetary control								
<b>LO5</b>	To gain insights into marginal costing.								
<b>Prerequisite: Should have studied Financial Accounting in I Semester.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								<b>18</b>
II	<b>Ratio Analysis</b> Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								<b>18</b>
III	<b>Funds Flow &amp; Cash Flow Analysis</b> Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								<b>18</b>

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IV	<b>Budget and Budgetary Control</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	<b>18</b>
V	<b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	<b>18</b>
<b>TOTAL</b>		<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall basics in management accounting	
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements	
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow	
<b>CO4</b>	Evaluate techniques of budgetary control	
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.	
<b>Textbooks</b>		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.	
<b>Reference Books</b>		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.	
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.	

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SYLLABUS WITH EFFECT FROM 2023-2024

<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	11	13	10	15	10	13	13	15	10	12
<b>AVERAG E</b>	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

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SYLLABUS WITH EFFECT FROM 2023-2024

## THIRD YEAR – SEMESTER - VI

### CORE – XIV: INCOME TAX LAW AND PRACTICE – II

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>318C6B</b>	<b>6</b>				<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To understand provisions relating to capital gains								
<b>LO2</b>	To know the provisions for computation of income from other sources.								
<b>LO3</b>	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
<b>LO4</b>	To learn about assessment of individuals								
<b>LO5</b>	To gain knowledge about assessment procedures.								
<b>Prerequisite: Should have studied Financial Accounting in I stSem</b>									
Unit	Contents								No. of Hours
I	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								<b>18</b>
II	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept								<b>18</b>
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								<b>18</b>
IV	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)								<b>18</b>
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).								<b>18</b>
<b>TOTAL</b>								<b>90</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

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<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall provisions on capital gains
<b>CO2</b>	Apply the knowledge about income from other sources
<b>CO3</b>	Analyse the set off and carry forward of losses provisions
<b>CO4</b>	Learn about assessment of individuals
<b>CO5</b>	Apply procedures learnt about assessment procedures.
<b>Textbooks</b>	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>

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## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAG E</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

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## CORE –XV: INSTITUTIONAL TRAINING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
318C6C	1		5		4	6	25	75	100
<b>Learning Objectives</b>									
LO1	To gain practical institutional experience the nature of school as workplace and their associated values, routines and cultures.								
LO2	To demonstrate professional skills that pertains directly to the institutional experience.								
LO3	To analyses and understand about the various department activities and their responsibilities.								
LO4	To frame the organization structure, layout and to describe the organization's financial statement analysis								
LO5	To prepare the report based on the training experience.								

### **Guidance for preparing the project report**

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 Organisation /Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

**The duration of the training should be for a period of 4 weeks.**

The training shall broadly relate to

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

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The training relating to Office Administration 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.

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 the training:

1. Private and 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, Cooperative Societies and Banks.
3. Office Equipment Marketing Organizations.
4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary.

The Report shall include information about the profile of the company, products, projects, milestones, organisation structure, details of departments, and analysis of financial performance. The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices.

The Report shall include information about the profile of the company, products, projects, milestones, organisation structure, details of departments, and analysis of financial performance. The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall evaluate the report for 100, Project Report (Max.75) and Viva Voce Exam (Max 25) marks and conduct Viva-Voce (both by internal and external examiners). The marks shall be awarded for jointly by both the examiners. The marks shall be sent to the University as per the procedure.

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A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

<b>Course Outcomes</b>	
<b>CO1</b>	Acquire institutional experience the nature of school as workplace and their associated values, routines and cultures.
<b>CO2</b>	Demonstrate professional skills that pertain directly to the institutional experience.
<b>CO3</b>	Analyses the various department activities and their responsibilities
<b>CO4</b>	Understand the organization structure, layout and to describe the organization's financial statement analysis.
<b>CO5</b>	Prepare the report based on the training experience.

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	3	3	3	3	3	3	3	3	3	3	3
<b>AVERAGE</b>	3	3	3	3	3	3	3	3	3	3	3

**3 – Strong, 2- Medium, 1- Low**

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## THIRD YEAR – SEMESTER – VI

### DISCIPLINE SPECIFIC ELECTIVE 5/6 ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
318E6A	5				3	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the meaning and characteristics of entrepreneurship								
<b>LO2</b>	To identify the various business opportunities								
<b>LO3</b>	To understand the Process of setting up an enterprise								
<b>LO4</b>	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
<b>LO5</b>	To develop an understanding of the role of MSME in economic growth								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Entrepreneur</b> Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								15
II	<b>Design Thinking</b> Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								15
III	<b>Setting up of an Enterprise</b> Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.								15
IV	<b>Business Model Canvas and Formulation of Project Report</b> Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.								15

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V	<b>MSME's and Support Institutions</b> Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	15
<b>TOTAL</b>		<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Identify the various traits of an entrepreneur	
<b>CO2</b>	Turn ideas into business opportunities	
<b>CO3</b>	Do feasibility study before starting a project	
<b>CO4</b>	Identify the sources of funds for funding a project	
<b>CO5</b>	Develop an understanding about the Government schemes available for women entrepreneurs	
<b>Textbooks</b>		
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.	
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.	
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.	
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.	
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.	
<b>Reference Books</b>		
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.	
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.	
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.	
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.	
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
<b>1.</b>	<a href="https://www.interaction-design.org/literature/topics/design-thinking">https://www.interaction-design.org/literature/topics/design-thinking</a>
<b>2.</b>	<a href="https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/">https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/</a>
<b>3.</b>	<a href="http://www.msme.gov.in/">http://www.msme.gov.in/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

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B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP  
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## THIRD YEAR – SEMESTER - VI

### DISCIPLINE SPECIFIC ELECTIVE – 7 / 8:

#### SECURITIES LAW & REGULATION OF FINANCIAL MARKETS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>318E6C</b>	<b>5</b>				<b>3</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	To acquire knowledge on primary /new issue market, secondary market, SEBI guidelines for new issue market and investors protection on it.								
<b>LO2</b>	To understand the functioning of stock exchange and related procedures								
<b>LO3</b>	To learn the Mechanism of stock exchange trading								
<b>LO4</b>	To gain knowledge about the various financial instruments								
<b>LO5</b>	To introduce the concept of credit rating and agencies								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Primary Market/ New Issue Market</b> Meaning- Functions Of New Issue Market- Methods Of Floating New Issues- Players Involved In The New Issue Market (Merchant Bankers- Underwriters- Brokers- Registrar- Lead Managers & Banks)- SEBI Guidelines Relating To The Functioning Of The New Issue Market, Disclosure & Investor Protection.								15
II	<b>Secondary Market Stock Exchange</b> Stock Exchanges – Meaning, Functions, Importance – Types of Brokers- Listing of Securities in Indian Stock Exchange- NSE – BSE – OTCEI – SEBI Guidelines Relating to Listing of Securities.								15

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III	<p><b>Mechanism Of Stock Market Trading</b></p> <p>Mechanism Of Stock Market Trading- Screen Based Trading and Internet Based Trading – Demat Trading And Role Of Depositories- Market Derivatives, Advantages And Its Types – Futures, Hedge Fund, Forward Options &amp; Swaps. Market Indexes- SENSEX, NIFTY&amp; CNX NIFTY(Basics)</p>	15
IV	<p><b>Financial Instruments in New Issue and Secondary Market</b></p> <p>Treasury bills – commercial bills- certificate of deposits – equity shares- preference shares- sweat equity shares- debentures- American depository receipts- global depository receipts- exchange traded notes – mutual funds.</p>	15
V	<p><b>Credit Rating Agency</b></p> <p>Meaning- Functions- Credit Rating in India – Credit Rating Agencies in India- CRISIL&amp; CARE</p>	15
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it.	
<b>CO2</b>	Explain the role of stock market and the various role played by its intermediaries	
<b>CO3</b>	Demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc	
<b>CO4</b>	Exhibit the difference between various financial instruments	
<b>CO5</b>	Explain and demonstrate the procedure followed by credit rating agencies & interpret the same	
<b>Textbooks</b>		
1	Dr.L.Natrajan – Securities Laws & Market Operations, Margham Pub. Chennai	
2	K.Natrajan, E.Gordon – Financial Market & Services, Himalaya Publishing House, Mumbai.	
3	S.Gurusamy – Securities Laws & Market Operations, Vijay Nichole Prints, Chennai.	

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4	Gupta L C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.
5	Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
<b>Reference Books</b>	
1	Machi Raju H.R – Working of Stock Exchange in India, New Age International.
2	Chandrate K.R; et al: Capital Issue, SEBI & Listing; Bharat Publishing House.
3	V.K.Bhaliya – Financial Derivatives – Risk Management, Sultan Chand Ltd, New
4	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
5	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://corporatefinanceinstitute.com">http://corporatefinanceinstitute.com</a>
2	<a href="https://www.investopedia.com/terms/s/scm.asp">https://www.investopedia.com/terms/s/scm.asp</a>
3	<a href="http://www.bseindia.com">www.bseindia.com</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

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**SYLLABUS WITH EFFECT FROM 2023-2024**

**THIRD YEAR – SEMESTER - VI**

**SEC VIII - TRAINING FOR COMPETITIVE EXAMINATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
318S6A	2				2	2	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To make the students learn about the analytical skill								
<b>LO2</b>	To impart proficiency in logical skills related to numbers, data and English comprehension.								
<b>LO3</b>	To create awareness about Indian Economy and related facts								
<b>LO4</b>	To make the students aware about the Administration, Culture, Geography of India and State								
<b>LO5</b>	To know about the current affairs, history and important events and dates.								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
UNIT	Details								No. of Hours
I	<b>Mathematical Ability</b> - Work and Time-Collection and presentation of data, compilation-Percentage-Graphs and Tables, Diagrams-Analytical interpretation of data-Simplification-Highest Common Factor – Lowest Common Multiple-Compounds Interest-Simple Interest-Volume and Area-Conversion of information to data-Proportion and Ratio								6
II	<b>Logical Reasoning:</b> Number Series-Visual Reasoning-Puzzles- Dice-Alphanumeric Reasoning-Directions and Distance-calendar-Venn diagram- Analogy -Verbal reasoning-Comprehension of English passages.								6
III	<b>LANGUAGE ABILITY:</b> English language basics- Parts of Speech-Matching the phrases- Synonyms-Antonyms- Prefix and Suffix-Articles-Prepositions-Homophobes-Tenses-Voices-sentence pattern-Punctuation-Comprehension – Tamil for TNPSC Exams.								6
IV	<b>INDIAN ECONOMY</b> Nature of Indian economy – Five-year plan models – an assessment Planning Commission and Niti Ayog - Sources of revenue – Reserve Bank of India – Finance Commission – Resource sharing between Union and State Governments – Goods and Services Tax - Economic Trends Employment Generation, Land Reforms and Agriculture – Application of Science and Technology in Agriculture – Industrial growth – Rural Welfare oriented programmes – Social Problems – Population, Education Health, Employment, Poverty.								6

V	<b>CURRENT AFFAIRS</b> Current events of National & International Importance-History of India & Indian National Movement- Indian & World Geography – Physical, Social, Economic Geography of India & the World- Indian Polity & Governance – Constitution, Political System, Panchayati Raj, Public Policy, Rights Issues, etc.- Indian Economy key factors- Current affairs related to Tamilnadu.	6
	<b>TOTAL</b>	<b>30</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Understanding frame work of the competitive examinations and apply the same	
<b>CO2</b>	Learn about the mathematical, logical and language abilities to succeed in the competitive examinations	
<b>CO3</b>	Exploring the Geography and social and political conditions at international and national level	
<b>CO4</b>	Gaining insight about the Indian Economy and the related issues	
<b>CO5</b>	Apply the knowledge of current affairs related to world and India	
<b>Textbooks</b>		
1	High School text books	
2	NCERT'S Class XI and XII	
<b>Reference Books</b>		
1	Quantitative aptitude by R.S.Agarwal	
2	Logical Reasoning by R.S.Agarwal	
3	Verbal and non-verbal reasoning by R.S.Agarwal	
4	Genal studies – Periodicals like Competition Success Review	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://questionpaper.org/reasoning/">https://questionpaper.org/reasoning/</a>	
2	<a href="http://www.simplynotes.in/analytical-logical-reasoning/">http://www.simplynotes.in/analytical-logical-reasoning/</a>	
3	<a href="https://unacademy.com/">https://unacademy.com/</a>	
4	<a href="https://shikshanjagat.net/logical-reasoning-study-material/">https://shikshanjagat.net/logical-reasoning-study-material/</a>	
5	<a href="https://www.clearias.com/">https://www.clearias.com/</a>	
6	<a href="https://www.civilserviceindia.com/subject/General-Studies/notes/">https://www.civilserviceindia.com/subject/General-Studies/notes/</a>	