

SYLLABUS AND REGULATIONS

DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP) I YEAR

SEMESTER –I

Subject	No.of.papers	CA	ESE	Maxim Marks	No. Of Credits Per Paper	Exam Duration	Total No. Of Credits	No. Of Teaching Hours Per Paper
Semester I								
MAJOR I Financial Accounting-I	1	25	75	100	4	3	4	75
MAJOR II Management Principles	1	25	75	100	4	3	4	75
ALLIED I Business Economics	1	25	75	100	5	3	5	90
SKILL BASED ELECTIVE I Export Management	1			100	2	2	2	30
Semester II								
MAJOR III Financial Accounting-II	1	25	75	100	4	3	4	75
MAJOR IV Human Resources Management	1	25	75	100	4	3	4	75
ALLIED II Business Communication	1	25	75	100	5	3	5	90
SKILL BASED ELECTIVE II Services marketing	1			100	2	2	2	30

MAJOR I
FINANCIAL ACCOUNTING-I
(COMMON TO B.COM AND B.COM (C.S))

UNIT I (HRS-15)

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transaction – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book. -An overview of AS 1-6.

UNIT II (HRS-15)

Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings –

UNIT III (HRS-15)

Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems).

UNIT IV (HRS-15)

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method (Change in Method excluded).
Insurance claims – Average Clause (Loss of stock only) including abnormal loss.

UNIT V (HRS-15)

Single entry-meaning-features-difference between single entry and double entry-statement of affairs method-conversion method.

Reference books:

R. L. Gupta & V.K. Gupta – Advanced Accounting
T.S. Reddy & A. Murthy – Financial Accounting
Jain & Narang - Advanced Accounting
Shukla & Grewal - Advanced Accounting

SEMESTER -I

Major – II

MANAGEMENT PRINCIPLES

Unit I (HRS-15)

Management: Importance-Definition-Nature and Scope of Management process-Role and Functions of a Manager-Levels of Management-Principles of Henry Fayol , Taylor

Unit II(HRS-15)

Planning: Nature-Importance-Forms-Types-Steps in Planning-Objectives-Policies-Procedures and Methods-Nature and Types of Policies-Decision-making-Process of Decision-making-Types.

Unit III(HRS-15)

Organizing: Types of Organisations- Organisation Structure-Span of Control and Committees-Departmentalization-Informal Organisation.

Unit IV(HRS-15)

Authority-Delegation-Decentralization-Difference between Authority and Power-Responsibility-Recruitment-Sources, Selection, Training-Direction-Nature and Purpose.

Unit V(HRS-15)

Co-ordination-Need, Type and Techniques and Requisites for excellent Co-ordination-Controlling-Meaning and Importance - Control Process.

Recommended Text:

1. C.B.Gupta. 1992. Management Theory & Practice. 4th Edition. Sultan Chand & Sons. New Delhi.
2. L.M.Prasad. 1984 Principles & Practice of Management. 7th Edition. Sultan Chand & Sons. New Delhi.
3. N. Premavathy. 2003 Principles of Management. 2nd Edition. Sri Vishnu Publication. Chennai

Reference Books:

1. P.C.Tripathi & P.N Reddy.1991. Principles of Management. Tata Mc.Graw Hill. New Delhi
2. Weihrich and Koontz. 1993. Management- A Global Perspective.10th edition.

SEMESTER –I

ALLIED I - PAPER– I

MANAGERIAL ECONOMICS

Unit – 1 (5 HOURS)

Nature and Scope of Managerial Economics – Role of Managerial Economist in business-Managerial Economics and Decision Making

Unit – II (10 HOURS)

Law of Demand – Elasticity of Demand – Price, Income, Cross and Advertising - Demand Forecasting – Law of Supply – Elasticity of demand - Elasticity of Supply

Unit – III (15 HOURS)

Cost Curves – Revenue Curves – Pricing under different market forms – Perfect Competition, Monopoly, Monopolistic competition and Oligopoly – Price Discrimination – Break Even Analysis.

Unit – IV 20 (HOURS)

Capital Budgeting – Investment Decisions – Importance of Capital Budgeting.

Unit – V 20(HOURS)

Nature of Profit – Theories of Profit.

Recommended Text:

1. Varshney and Maheswari Managerial Economics 2005 Sultan Chand & Sons Delhi
2. S. Sankaran Managerial Economics 2005 Margham Publishers Ltd. Chennai

Reference Books :

1. P.L. Mehta-1997-managerial Economics-Analysis, Problems & Cases-4th Edition. Sultan Chand & Sons, New Delhi-02

SEMESTER I

SKILL BASED ELECTIVE PAPER I

EXPORT MANAGEMENT

(Offered to students of B.com (Corporate Secretaryship))

OBJECTIVES:

- 1.To get them acquainted with the policies and procedures of export management.
2. To make them understand the ways of carrying out export activities.

UNIT I (5 Hours)

Introduction – Meaning, Definition, Nature and Scope of Export Management – Functions of Export Management.

UNIT II (7 Hours)

Export and Import Procedures and Documents used in Foreign Trade – Export Finance.

UNIT III (8 Hours)

Export Promotion – Export Pricing – Rate of Exchange – Meaning, Definition, Scope Methods – Factors causing Fluctuations in Exchange Rate.

PRACTICAL SESSION (10 Hours)

- Field visit to MEPZ
- Presentation of various documents

REFERENCE BOOKS:

1. International Economics - Dr.S. Sankaran. (Margham Publications)
2. International Trade - Dr.R. Radha (Prasanna Publications)

SEMESTER II

SEMESTER -II
CORE PAPER-III
FINANCIAL ACCOUNTING - II
(COMMON TO B.COM AND B.COM (C.S))

UNIT-I (Hours 15)

Branch Accounts: - Dependant branches – stock and debtors system – Distinction between wholesale profit and retail profit – Independent Branch (foreign branches excluded)

UNIT-II (Hours 15)

Departmental Accounts – Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

UNIT-III (Hours 15)

Hire purchase and Installment – Default and Repossession – Hire Purchase Trading Account – Installment Purchase system

UNIT-IV (Hours 15)

Admission of a Partner – Retirement of a Partner – Death of a Partner

UNIT-V (Hours 15)

Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932)- Insolvency of all partners.

Reference:

1. R.L. Gupta and V.K. Gupta – Advanced Accounting, Sultan Chand and Sons, Delhi
2. T.S. Reddy and A. Murthy – Financial Accounting, Margham Publications, Chennai
3. Jain and Narang – Advanced Accounting, Kalyani Publishers, Chennai
4. Shukla and Grewal – Advanced Accounting, S.Chand and Co., Delhi

CORE PAPER-IV

HUMAN RESOURCE MANAGEMENT

Unit - I

Nature and scope of HRM, Differences between Personnel Management and HRM – Environment of HRM- Human Resource Planning – Recruitment- Selection – Methods of Selection – Use of various tests- Interview techniques in selection.

Unit - II

Induction- Training – Methods- Techniques- Identification of the training needs- Training and Development. – Performance Appraisal, Transfer, Promotion and Termination of Services.

Unit - III

Remuneration – Components of remuneration – Incentives –Benefits – Motivation – Welfare and social security measures.

Unit - IV

Labour Relations – Functions of trade unions- Forms of collective Bargaining –Workers participation in management – Types and effectiveness .

Unit - V

Human Resource Audit – Nature- Benefits – Scope- Approaches

Recommended Text:

1. A.M. Sheikh Human Resource Development and Management 1999 S Chand & Co

Reference Books:

1. V S P Rao - Human Resource Management
2. Ashwathappa - Human Resource Management
3. Garry Deseler - Human Resource Management
4. L M Prasad - Human Resource Management
5. Tripathi - Human Resource Management

SEMESTER – II ALLIED I PAPER- II

BUSINESS COMMUNICATION

Unit I

Analysis of business letters – Basic Principles in drafting – Appearance and layout – Letter Style.

Unit II

Various types of business letters – Letter of enquiry – Quotations – Offers – Orders – Cancellation – Complaints and Settlement.

Unit III

Circular – Status enquiries – Collection Letters – Application for a situation – Letter of recommendation – Reference Letters.

Unit IV

Company Correspondence – Correspondence with Shareholders, Debenture holders, Fixed Deposit Holders, Government Departments, Statutory Bodies, Office Staff, Customers and Public and Directors.

Unit V

Report writing – Format – Report style and language – Report by individuals and committees – Report on Meetings – Speech Writing – Role of computers in Business Correspondence.

Recommended Text:

1. Rajendra Pal & J.S. Korlahalli. 1997 Essentials of Business Communication. 5th Edition. Sultan Chand & Sons. New Delhi.

Reference Book:

1. Shirley Taylor. 2004. Communication for Business. 2nd Edition. Pearson Publications. New Delhi.
2. Bovee, Thill, Schatzman . 2002. Business Communication Today. 7th Edition. Pearson Education Private Ltd. New Delhi.
3. Penrose, Rasbery, Myers. 2002 Advanced Business Communication. 4th Edition. Bangalore.
4. Simon Collin. 1998. Doing Business on the Internet. 2nd Edition. Kogan Page Ltd. London.
5. Mary Ellen Guffey. 1997. Business Communication - Process and Product. 2nd Edition. International Thomson Publishing. Ohio

DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
SEMESTER II

SKILL BASED ELECTIVE PAPER II

SERVICES MARKETING
(Offered to students of other departments)

OBJECTIVES:

1. To enable the students understand the basic services rendered by the various service sectors.
2. To create an awareness on the latest concepts of services marketing.

UNIT I (5 Hours)

Evolution and Growth of Service Sector – Meaning and Definition of Services – Components of Services – Characteristics, Significance of Services Marketing – Reasons for Growth of Service Sector – Classification – Difference Between Goods and Services.

UNIT II (7 Hours)

Service Design – Factors to be considered in Designing Services - Guiding Principles in Service Design – Branch Marketing – Application of Branch marketing – Service Marketing Mix – Characteristics of Service Marketing Mix – Components of Service Marketing Mix.

UNIT III (8 Hours)

Marketing of Services - Financial, Banking and Insurance - Health Care - Tourism - Professional Consultancy Services - Telecommunication.

PRACTICAL SESSION(10 Hours)

- Preparation of assignment on modern banking services

REFERENCE BOOKS

- | | | |
|-------------------------------------|---|--|
| 1. Services Marketing Publications) | - | Dr. L. Natarajan. (Margham |
| 2. Services Marketing | - | Prof. Ravishankar (Excel Publications) |

SUBJECTS FOR B.COM (CORPORATE SECRETARYSHIP)

III SEMESTER

SUBJECTS	CREDITS
Corporate Accounting-I	4
Company law and secretarial practice-I	4
Elements of Insurance	4
Statistics-I	4
Computer applications in business-I	4

IV SEMESTER

SUBJECTS	CREDITS
Corporate Accounting-II	4
Company Law and Secretarial Practice-II	4
Practical Auditing	4
Statistics-II	4
Computer applications in business	4

SYLLABUS AND REGULATIONS
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)

Subject	No. Of Papers	CA	ESE	Maxm. Marks	No. Of Credits per Paper	Exam Duration	Total No. Of Credits	No. Of Teaching hours per Paper
Major V Corporate Accounting I	1	25	75	100	4	3	4	90
Major VI Company Law and Secretarial Practice -I	1	25	75	100	4	3	4	90
Major VII Elements of Insurance	1	25	75	100	4	3	4	100
Major VIII Statistics-I	1	25	75	100	4	3	4	100
Allied III Computer Application in Business I	1	25	75	100	4	3	4	70
Major IX Corporate Accounting II	1	25	75	100	4	3	4	90
Major X Company Law and Secretarial Practice II	1	25	75	100	4	3	4	90
Major XI Practical Auditing	1	25	75	100	4	3	4	100
Major XII Statistics II	1	25	75	100	4	3	4	100
Allied IV Computer applications in business II	1	25	75	100	4	3	4	100

II YEAR – MAJOR V
III SEMESTER
CORPORATE ACCOUNTING-I

UNIT I

Issue of shares and debentures – various kinds – forfeiture – Re-issue – Underwriting of shares and debentures. (20 Hours)

UNIT II

Redemption of preference shares and debentures. (15 Hours)

UNIT III

Preparation of company final accounts – Company balance sheet preparation – Computation of managerial remuneration. (20 Hours)

UNIT IV

Purchase of business- Profits prior to incorporation.(15 Hours)

UNIT V

Alteration of share capital – Internal reconstruction and reduction of capital- Valuation of goodwill and shares.(20 Hours)

REFERENCE BOOKS:

- Shukla and Grewal - Advanced Accounts
- T.S. Reddy and A.Murthy – corporate Accounting
- Jain and Narang – Company Accounts
- R.L. Gupta –Corporate Accounting
- Chakraborti – Advanced Accountancy.

SYLLABUS FOR B.COM (CORPORATE SECRETARYSHIP)

II YEAR – MAJOR VI

III SEMESTER

COMPANY LAW AND SECRETARIAL PRACTICE-I

UNIT I

Introduction – Definition of company – Characteristics – advantages – lifting of the corporate veil – kinds of company – The company's Act, 1956 (overview) – The company Secretaries Act, 1980 (overview).(10 Hours)

UNIT II

Secretary – definition – types of secretaries – company secretary – legal position – qualifications – appointment – rights, duties and liabilities – dismissal of company secretary.(10 Hours)

UNIT III

Formation of company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – promoter – preliminary contracts – Duties of secretary at the promotion stage – Memorandum of Association – Articles of Association – contents – alteration – secretary's duties.
Prospectus – contents – Mis – statement in prospectus and their consequences – statement in lieu of prospectus – commencement of business – duties of secretarial at commencement stage.(25 Hours)

UNIT IV

Share capital – meaning – kinds – Alteration of capital – Reduction of capital – secretarial procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – secretary's duties in connection with issue of shares – Bonus shares – Guidelines – Secretarial duties. Buy-back of shares (u/s 77A, 77B, 77C) –Issue of sweat equity shares-Dematerialization.(25Hours)

UNIT V

Membership in company – Member and Shareholders – who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members.(20 Hours)

REFERENCE BOOKS:

- N.D. Kapoor – Company law and secretarial practice
- P.P.S. Gogna - A Text book of company law
- P.K Ghosh & Dr. V.Balachandran - Outline of company secretary practice
- B.N.Tondon – Manual of Secretarial Practice

SYLLABUS FOR B.COM (CORPORATE SECRETARYSHIP)

II YEAR – MAJOR VIII

III SEMESTER

STATISTICS-I

UNIT I

Origin, Meaning, definition and characteristics of statistics – Uses and limitation. Sources of statistical data – primary and secondary – collection of primary data – Direct personal, indirect oral, mailed questionnaire and schedule methods – collection of secondary data.(20 Hours)

UNIT II

Classification and Tabulation of Data – types and importance. Presentation of data including diagrammatic and Graphical methods – Bar Diagram, Pie Diagram Histogram and Ogive. Frequency distribution – Frequency Table – structure and formation – Discrete and Continuous Series.(20Hours)

UNIT III

Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Mode, Geometric, Harmonic mean, Combined Mean and Weighted Mean.(20 Hours)

UNIT IV

Measures of Dispersion –Range, Quartile Deviation, Mean Deviation and Standard Deviation.(15 Hours)

UNIT V

Measures of skewness – meaning, definition and types – Karl Pearson's Coefficient of skewness and Bowley's Coefficient of skewness.(15Hours)

REFERENCE BOOKS:

- S.P. Gupta – Statistical methods
- D.N. Gupta – Business statistics
- B.N. Asthana – Elements of statistics
- R.S.N. Pillai and V.Bhagavathi - Statistics

SYLLABUS FOR B.COM (CORPORATE SECRETARYSHIP)
II YEAR – ALLIED III
III SEMESTER
COMPUTER APPLICATIONS IN BUSINESS – I
COMMON FOR B.COM AND B.COM (CORPORATE SECRETARYSHIP)

UNIT I

Word processing: Meaning and role of word processing in creating of documents, Editing, formatting and printing documents, using tools such as spelling check, thesaurus, etc., in word processors (MS Word) , Electronic Spreadsheet, Structure of spread sheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic/ sensitive worksheet; Concept of absolute and relative cell-reference; Using built- in functions; Goal seeking and sever tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error- free worksheet (MS Excel)(10 Hours)

UNIT II

Programming under a DBMS environment: The concept of data base management system; Data field, records, and files, sorting and indexing data; Searching records. Designing queries and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu driven applications in query language (MS- Access)(10 Hours)

UNIT III

Electronic Data interchange (EDI): Introduction to EDI- Basics of EDI ; EDI standards ; Financial EDI (FEDI) FEDI for international trade transaction; Applications of EDI, Advantages of EDI ; Future of EDI (5 Hours)

UNIT IV

The internet and its basic concepts; internet concept; history, Development in India; Technological foundation of internet Distributed computing: Client- server computing: Client server computing: Internet protocol suite in the internet environment : Domain Name System (DNS) ; Generic Top- Level Domain(Gtld) country code Top Level Domain (ccTLD)- India; Allocation of second level domains; IP addresses, internet protocol; Applications of internet in business, business Education, Governance, etc., (5 Hours)

LAB HOURS 60

Reference books:

1. Agarwala Kamalesh.N and Agarwala Deeksha- Business on the Net-Introduction to E-Commerce.
2. Goyal-Managing information system.
3. Minoli Daniel,Minoli Emma –E-commerce technology handbook.
4. Kanter-Managing with informations

CHENNAI - 44
COMMON FOR B.COM & B.COM (CORPORATE SECRETARYSHIP)
II YEAR – MAJOR VII
III SEMESTER
ELEMENTS OF INSURANCE

UNIT - I

Introduction to insurance –Origin, history, nature of insurance, insurance in India, market potential – Emerging scenario. Principles of insurance, utmost good faith, Insurable interest, material faith, Indemnity, proximate cost. (15 Hours)

UNIT-II

Insurance laws and regulations. Contract act, Insurance act, LIC act, GIC act, IRDA act, and Consumer protection act. Ombudsman. Life insurance – Selection of risk and policy condition. Risk management and reinsurance. Selection of risk – Computation of premium- Actuarial Valuation (25 Hours)

UNIT - III

Life insurance products – Team insurance, whole life, endowment annuities. Insurance documents – proposal forms, agents confidential report, declaration of good health, medical report, policy form etc., policy condition and privileges – Age admission, revival, loans, claims etc.,(20 Hours)

UNIT -IV

Introduction to general insurance. Fire , motor ,marine , health , miscellaneous.

Group insurance schemes – group insurance , group gratuity , superannuation and pension plan . Rural insurance and insurance for weaker sections of society.(15 Hours)

UNIT -V

Marketing of insurance products – selling processes.(15 Hours)

Reference Books:

General Insurance: Institute of Insurance, Mumbai.

Sharma R.S. Insurance: Principles and Practice, 1960 Vora Bombay

Life Insurance-Institute of Insurance, Mumbai

Arifkhan.M –Theory and practice of Insurance (1976) Educational Book House, Aligarh.

DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
SEMESTER III

SKILL BASED ELECTIVE PAPER III

ENTREPRENEURSHIP

(Offered to students of other departments)

OBJECTIVES:

1. To present the various aspects of entrepreneurship for successful business venture.
2. To understand the concepts and ideas to become an successful entrepreneur.

UNIT I (5 Hours)

Meaning – Types, Qualities, Classification of Entrepreneur – Factors Influencing Entrepreneurship – Functions of Entrepreneurs.

UNIT II(7 Hours)

Business Idea Generation Techniques – Identification of Business Opportunity – Feasibility Study (Marketing, Finance, Legal)

UNIT III (8 Hours)

Preparation of Project Report – Guidelines in Preparation of a Good Project Report.

PRACTICAL SESSION:(10 hours)

- ❖ Providing students with tips and guidance from experts from various Self Help schemes.
- ❖ Involving students to prepare their own products through innovative ideas.

REFERENCE BOOKS:

Entrepreneurial Development - Jayashree Suresh.(Margham Publications)

Entrepreneurial Development - C.B.Gupta (Sulthan Chand Publications)

S.D.N.B. VAISHNAV COLLEGE FOR WOMEN
CHENNAI - 44
COMMON FOR B.COM AND B.COM (CORPORATE SECRETARYSHIP)
II YEAR – MAJOR IX
IV SEMESTER
CORPORATE ACCOUNTING-II

UNIT-I

Human Resource Accounting-Accounting standard- Financial reporting practices-Accounting for price level changes(20 Hours)

UNIT-II

Final Accounts of insurance companies including balance sheet(20Hours)

UNIT-III

Final Accounts of banking companies including balance sheet.(15 Hours)

UNIT –IV

Amalgamation-Absorption and external reconstruction of a company – (Inter company investments excluded)(20 Hours)

UNIT-V

Liquidation- Statement of affairs and deficiency accounts –Liquidator's final statement of receipts and payments.(15 Hours)

REFERENCE BOOKS:

- Shukla and Grewal - Advanced Accounts
- T.S. Reddy and A.Murthy – corporate Accounting
- Jain and Narang – Company Accounts
- R.L. Gupta –Corporate accounting
- Chakraborti – Advanced account
- Mukherji and Hanif – Modern accounts, volume I and II, Tata McGraw Hill

S.D.N.B. VAISHNAV COLLEGE FOR WOMEN
CHENNAI - 44
SYLLABUS FOR B.COM (CORPORATE SECRETARYSHIP)
II YEAR – MAJOR X
IV SEMESTER
COMPANY LAW AND SECRETARIAL PRACTICE-II

UNIT-I

Borrowing powers: Meaning – Ultra vires Borrowing- Mortgages and charges
- Fixed and floating charges- registration of charges – legal provisions- effects and consequences of non-registration of charge.

Debentures- Definition-kinds-Guidelines for the issue of debentures-Duties of secretary-comparison between a shareholder and a Debentures holder. (20 Hours)

UNIT-II

Company Management: Introduction – Directors- qualification- disqualification- Appointment-vacation- Removal- Specific powers of Directors – Duties of director-liabilities of Directors

Managing Director- Appointment- Disqualification- Managers- Comparison between a Managing Director and a Manager. (20 Hours)

UNIT-III

Meetings and Procedures: Introduction-Kinds of Meetings- Meetings of share holders- Statutory Meeting- Annual General Meeting- Extra- ordinary General Meeting-Class Meetings- Board Meetings-Secretarial work relating of Meetings.

Motions and Resolutions-Types of Resolutions- Agenda-Minutes- Voting and poll-Proxy – Quorum- Chairman of Meeting-Duties of Secretary. (20 Hours)

UNIT-IV

Dividends, Accounts and Audit: Dividend- Definition-Rules regarding dividends – Secretarial procedure regarding payment of Dividends.

Accounts-Statutory Books of account –Annual Accounts and Balance sheet-Secretarial Duties.

Auditor-Qualifications-Appointment-Rights, Duties. (15 Hours)

UNIT –V

Winding Up; Meaning-Modes of winding up-Compulsory winding up – voluntary winding up –Winding up. subject to supervision of court- duties of secretary in respect of winding up- liquidators – duties and powers of liquidator. (20 Hours)

REFERENCE BOOKS:

- N.D. Kapoor – Company law and secretarial practice
- P.P.S. Gogna - A Text book of company law
- P.K Ghosh & Dr. V.Balachandran - Outline of company secretary practice
- B.N.Tondon – Manual of Secretarial Practice

S.D.N.B. VAISHNAV COLLEGE FOR WOMEN
CHENNAI - 44
SYLLABUS FOR B.COM (CORPORATE SECRETARYSHIP)
II YEAR – MAJOR XII
IV SEMESTER
STATISTICS-II

UNIT-I

Correlation and regression analysis –meaning, definition, significance and types of correlation, scatter diagram, Karl Pearson's coefficient of correlation-spearman's rank correlation.

Regression analysis- meaning and importance –regression equations. (25 Hours)

UNIT-II

Time series analysis –meaning, need and components of time series-different methods-simple average method- free hand, semi average, moving average and least square methods –seasonal indices

(20Hours)

UNIT-III

Index numbers-definition, usage, methods of construction of index number –types-unweighted and weighted index numbers. Simple, aggregate, price relatives methods-Laspeyres, Paasche's, Bowley's and Fisher's index numbers-time and factor reversal tests-cost of living index.(25)

UNIT-IV

Interpolation and extrapolation –definition and uses –Newton's, Lagrange and binomial expansion methods. (10

Hours)

UNIT-V

Statistical quality control and quality control charts. (10 hours)

REFERENCE BOOKS:

- S.P. Gupta – Statistical methods
- D.N. Gupta – Business statistics
- B.N. Asthana – Elements of statistics
- R.S.N. Pillai and V.Bhagavathi - Statistics

S.D.N.B. VAISHNAV COLLEGE FOR WOMEN
CHENNAI - 44
SYLLABUS FOR B.COM (CORPORATE SECRETARYSHIP)
II YEAR – ALLIED XI
IV SEMESTER
PRACTICAL AUDITING

UNIT I

Definition of audit – Difference between auditing and accountancy – Scope of auditing – Objectives of auditing – Materiality in auditing, efficiency audit, - Proprietary and Techniques of auditing – Standards of auditing – Meaning of internal check – Nature and scope of internal audit – Financial vs operational audit – Internal control; nature and scope – Verification of evidence – Detailed checking vs sample checking – Internal audit and statutory audit – interface between internal auditor and statutory auditor – Audit programme, meaning advantages and disadvantages – Audit note book – Meaning and content – Audit working papers – Objects, essentials, responsibility, protection and preservation and ownership of working papers. (25 Hours)

UNIT II

Vouching of cash transaction – Trading transactions – Audit of ledger – Scrutinizing of ledgers – Bought ledger – Sales ledger – ledger, main journal, outstanding liabilities assets, scrutinizing of expense accounts, income accounts, assets accounts, liabilities, balance sheet audit, direct confirmation of balance, capital and revenue expenditure – Verifications and valuations of assets and liabilities (20 Hours)

UNIT III

Depreciation and reserves – Meaning – Depreciation of Wasting assets (10 Hours)

UNIT IV

Appointment of Auditor – Appointment of first auditor – Filing of casual vacancy – Ceiling on number of audits – Appointments of auditor of Government company – Auditor's remuneration – Removal of auditors – Qualification and disqualification, Powers and duties of auditors/ liabilities of auditor Special consideration in company audit Preservation of financial statements -Audit of share capital -Audit of dividend and debentures (20 Hours)

UNIT V

EDP Audit-Impact of computerization on audit approach-Type of internal control in a computer – based system -Approaches to EDP Auditing - Auditing around with the computers -Auditing with computers-Auditing through computers (15 Hours)

Reference Books:

Tandon B.N – Practical Auditing
Dinkar Pagare – Principles and Practice of Auditing

Semester III
ALLIED SUBJECT
COMPUTER APPLICATIONS IN BUSINESS - I

UNIT I

Word processing: Meaning and role of word processing in creating of documents, Editing, formatting and printing documents, using tools such as spelling check, thesaurus, etc., in word processors (MS Word) , Electronic Spreadsheet, Structure of spread sheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic/ sensitive worksheet; Concept of absolute and relative cell-reference; Using built- in functions; Goal seeking and solver tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error- free worksheet (MS Excel)

UNIT II

Programming under a DBMS environment: The concept of data base management system; Data field, records, and files, sorting and indexing data; Searching records. Designing queries and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu driven applications in query language (MS- Access)

UNIT III

Electronic Data interchange (EDI): Introduction to EDI- Basics of EDI ; EDI standards ; Financial EDI (FEDI) FEDI for international trade transaction; Applications of EDI, Advantages of EDI ; Future of EDI

UNIT IV

The internet and its basic concepts; internet concept; history, Development in India; Technological foundation of internet Distributed computing: Client- server computing: Client server computing: Internet protocol suite in the internet environment : Domain Name System (DNS) ; Generic Top- Level Domain(Gtld) country code Top Level Domain (ccTLD)- India; Allocation of second level domains; IP addresses, internet protocol; Applications of internet in business, business Education, Governance, etc.,

ALLIED SUBJECT

COMPUTER APPLICATIONS IN BUSINESS – II

Computerized Accounting – Tally Accounting Software

SPSS- Statistical Package for Social Sciences

ALLIED IV

COMPUTER APPLICATIONS IN BUSINESS – II

Computerized Accounting – Tally Accounting Software(5+40 Hours)

SPSS- Statistical Package for Social Sciences (5+40 Hours)

S.D.N.B. VAISHNAV COLLEGE FOR WOMEN
CHENNAI - 44
SYLLABUS AND REGULATIONS
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)

Subject	No. Of Papers	CA	ESE	Maxm. Marks	No. Of Credits per Paper	Exam Duration	Total No. Of Credits	No. Of Teaching hours per Paper
Major XIII Cost Accounting	1	25	75	100	4	3	4	90
Major XIV Banking Theory, law and practice	1	25	75	100	4	3	4	90
Major XV Income Tax Law& Practice-I	1	25	75	100	4	3	4	90
Major XVI Business Regulatory Framework	1	25	75	100	4	3	4	90
Application Oriented subject-I Entrepreneurial Development	1	25	75	100	4	3	4	90
Major XVII Management Accounting	1	25	75	100	4	3	4	90
Major XVIII Marketing	1	25	75	100	4	3	4	90
Major XIX Income Tax Law& Practice-II	1	25	75	100	4	3	4	90
Major XX Industrial law&Public Relations	1	25	75	100	4	3	4	90
Application Oriented subject-II Institutional Training	1	25	75	100	4	3	4	90

SUBJECTS FOR B.COM (CORPORATE SECRETARYSHIP)

V SEMESTER

SUBJECTS	CREDITS
Cost accounting	4
Banking Theory,law & Practice	4
IncomeTax law& Practice-I	4
Business Regulatory Framework	4
Entrepreneurial Development	4

VI SEMESTER

SUBJECTS	CREDITS
Management Accounting	4
Marketing	4
IncomeTax law& Practice-II	4
Industrial law & Public Relations	4
Institutional Training	4

SYLLABUS FOR B.COM(CORPORATE SECRETARYSHIP)

V SEMESTER

CORE PAPER-XIII COST ACCOUNTING (COMMON FOR B.COM., B.COM(CS))

III-YEAR

UNIT-I:

Nature and scope of Cost Accounting , Cost analysis, concepts and classifications.
Installation of costing systems, cost centers and profit centers.

UNIT-II

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

UNIT III

Material purchase control, level, aspects, need and essentials of material control.
Stores control-stores dept. EOQ, stores record, ABC analysis, VED analysis.
Material costing – issue of materials- FIFO, LIFO, HIFO, SAM, WAM, Market price ,
base stock method and Standard price method.

UNIT IV

Labour: labour cost –computation and control . Time keeping methods of wage payments

–

Time rate and piece rate sys, payroll procedure , idle time, overtime , Labour turnover.

UNIT-V

Overheads: classification, allocation, apportionment and absorption of overheads .
Accounting and control of overheads- manufacturing, administration, selling and distribution(Primary and secondary distribution). Machine hour rate.

REFERENCE BOOKS:

- B.K.Bhar – Cost Accounts
- Jain and Narang – Cost and Management accounts
- S.N. Maheswari – Cost and Management accounts
- S.P. Iyengar – Cost and Management accounting
- Murthy and Reddy – Cost accounting

SYLLABUS FOR B.COM(CORPORATE SECRETARYSHIP)

V SEMESTER

CORE PAPER-XIV

BANKING THEORY, LAW AND PRACTICE

UNIT I: (15 Hours)

Origin of banks – Banking Regulation Act, 1949 (definition of banking, licensing, opening of branches, functions of banks, (inspection) – Role of banks and economic development – Central Banking and Role of RBI and their functions.

UNIT II: (20 Hours)

Commercial banks – Functions – Accepting deposits – Lending of funds, e-banking – ATM cards, Debit cards, Credit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System –RTGS- CBS.

UNIT III: (20 Hours)

Opening of an account – types of deposit account – types of customers (individuals, firms, trusts and companies) – Importance of customer relations – Customer grievances and redressal – ombudsman.

UNIT IV: (15 Hours)

Principles and types of lending – precautions to be taken by a banker.

UNIT-V: (20 Hours)

Negotiable instruments promissory note – bills of exchange, Cheque, Draft – definitions, features – Crossing – Endorsement – Material alteration – Paying banker – Rights and duties – statutory protection – Dishonour of cheques – Role of collecting banker.

REFERENCE BOOK:

- Sundaram and Varshney – Banking law theory and practice-(Sultan Chand Co).
- B. Santhanam - Banking and financial systems - (Margham Publishers)
- S.N. Maheswari – Banking law theory and practice – Kalyhani Publications
- Parameswaran – Indian Banking – S.Chand and Co.
- Tandon – Banking law theory and practice
- Sherlaker & Sherlaker – Banking law theory and Practice.

SYLLABUS FOR B.COM(CORPORATE SECRETARYSHIP)

V SEMESTER CORE PAPER-XV INCOME TAX LAW AND PRACTICE-I (COMMON FOR B.COM., B.COM(CS))

III-YEAR

UNIT – I (10 Hours)

Income tax act – current finance act – Definition-agricultural income –Assessee-Assessment year-Person-Previous year-Residential status and incidence of tax – Exempted incomes.

UNIT – II (25Hours)

Heads of income-Income under the head salaries – allowances -Perquisites and their valuation–deductions from salary- gratuity, pension, commutation of Pension, Provident fund- rebate.

UNIT – III (20 Hours)

Income from house property – Definition of annual value –deductions from annual value– computation of income from house property under different circumstances.

UNIT – IV (20 Hours)

Income from business or profession-allowable and not allowable expenses-general deduction its principle-provisions relating to depreciation-deemed business profits chargeable to profits to tax-compulsory maintenance of books of accounts –audit of accounts of certain persons-special provision for computing, income on estimated basis under section 44AD and 45AE computation of income from business or provision

UNIT –V (15 Hours)

Filing of return of income – assesment procedure in brief- due date of filing the return- defective return – belated return – revised return – self assessment- best judgement assessment- income tax authorities.

REFERENCE BOOKS:

- V.P. Gaur and D.B. Narang - Income Tax law and practice
- T.S. Reddy and Y. Hari Prasad Reddy - Income Tax theory, Law and Practice
- Dr. Bhagavathi Prasad – Law and Practice and Income Tax in India
- Dinkar Pagare – Law and Practice of Income tax
- Income Tax Act and Current Finance Act

SYLLABUS FOR B.COM(CORPORATE SECRETARYSHIP)

V SEMESTER CORE PAPER-XVI BUSINESS REGULATORY FRAMEWORK

Unit I (15 Hours)

Meaning of Law – Sources of Law – Classification of contract – Express and Implied – Valid, Void and Voidable contracts – Executed and Executory contracts – Unilateral and Bilateral Contracts.

Unit II (20 Hours)

Structure and Formation of Contract – Essential elements of contract – Consensus – ad – idem – Offer and Acceptance – Lawful Consideration – Capacity of Parties – Free Consent – Mistake – Misrepresentation, Fraud, Coercion and Undue Influence – Lawful object – Discharge of contracts – Remedies for Breach of contracts.

Unit III (15 Hours)

Sale of goods: Agreement to sell – Conditions and warranties – Sale by non – owners – Rights of an unpaid seller – Auction sale-Basic Principles of Environment Protection Act 1986 .

Unit IV (20 Hours)

Consumer protection Act-1986 – Need for Consumer Legislation – Objectives of the Act – Definitions – Consumer – ConsumerDispute – Defect – Deficiency – Service – Complaint – Who-toWhom- Where – How – Unfair Trade Practices .
Consumer Disputes Redressal Agencies – District Forum – State Commission – National Commission – Territorial Jurisdiction – Administrative Control – Appeal – Penalties – Consumer Protection Councils – Central Council – State Councils

UNIT V (20 Hours)

The Foreign Exchange Management Act, 1999 – Aims and Objectives – Definitions – Regulation and Management of Foreign Exchange – Current Account and Capital Account Transactions – Authorised Person- Contravention and Penalties – Adjudication and Appeal – Director of Enforcement – Miscellaneous – Rules and Regulations under FEMA – FEM (Current Account Transactions) Rules 2000.

REFERENCE BOOKS:

- Business Regulatory Framework- Saravanel & Sumathi(Himalaya Publications).
- Business Regulatory Framework- Dr.Sankaran(Margham Publications).
- Commercial Law- N.D.Kapoor (Sultan chand & co)
- Business Environment- Francis Cherunilam.

SYLLABUS FOR B.COM(CORPORATE SECRETARYSHIP)

V SEMESTER

APPLICATION ORIENTED SUBJECT-I ENTREPRENEURIAL DEVELOPMENT

UNIT – I (15 Hours)

Concept of entrepreneurship – entrepreneurship – meaning – types – qualities of an entrepreneur – classification of entrepreneurs – factors influencing entrepreneurship – functions of entrepreneurs.

UNIT II (20 Hours)

Entrepreneurial development – Agencies – Commercial Banks – district industries center – national small industries corporation – small industries development organization – small industries service institute. Small scale financial institutes-SIDBI-SIDCO-SFC'S-SIPCOT-NABARD.

UNIT III (20 Hours)

Project management.

Business Idea Generation Techniques – Identification of business opportunities – Feasibility Study – marketing, finance, technology & legal formalities – preparation of project report-Tools of appraisal.

UNIT IV (15 Hours)

Entrepreneurial Development Programme (EDP) – their role, relevance, and achievements – Role of Government in organizing EDPs - Critical evaluation.

UNITV (20Hours)

Economic development and Entrepreneurial growth

Role of entrepreneur in economic growth – strategic approaches in the changing economic scenario for small and medium scale entrepreneurs – Networking – Niche play, Geographic concentration, and Franchising/Dealership – Development of women entrepreneurship - SHG

REFERENCE BOOKS:

- Srinivasan N.P. Entrepreneurial Development
- Saravanavel – Entrepreneurial Development
- Vasant Desai – Project Management
- Jayashree Suresh – Entrepreneurial Development
- Holt – Entrepreneurship – New Venture Creation
- J.S. Saini & S.K.Dheameja – Entrepreneurship and Small Business
- P.C.Jain – Handbook For New Entrepreneurs
- Dr. C.B.Gupta & Dr. S.S. Khanka - Entrepreneurship and small business

SYLLABUS FOR B.COM(CORPORATE SECRETARYSHIP)
(COMMON FOR B.COM., B.COM(CS))

VI SEMESTER
CORE PAPER-XVII
MANAGEMENT ACCOUNTING

UNIT I(10Hours)

Management Accounting – meaning, scope, Importance and Limitations – Management Accounting vs. Cost Accounting, Management Accounting vs. Financial Accounting.

UNIT II(15 Hours)

Analysis and interpretations of Financial Statements – Nature, Objectives and Tools – methods – comparative statements, Common Size Statement and Trend Analysis.

UNIT III (15 Hours)

Ratio analysis – Interpretation, Benefits and limitations. Classification of Ratios – Liquidity, Profitability, turnover, capital structure and leverage.

UNIT IV (25 Hours)

Funds flow Analysis: Concepts of Funds Flow Statement- Sources & Uses of funds- managerial uses of funds flow statement.

Cash Flow Analysis: Distinction of cash from funds- Utility of cash flow statement- Accounting Standard 3 (AS 3) Construction of cash flow statement.

Budgets and budgetary control – meaning, objectives, merits and demerits – types of budgets – Production, Cash and Flexible Budgets.

UNIT V (25 Hours)

Marginal costing - Absorption costing and marginal costing – CVP analysis – Break-even analysis – Break-even chart – Managerial Application of Marginal Costing.

REFERENCE BOOKS:

- Dr. Maheswari S.N. - Management Accounting
- Chadwick – The Essence of Management Accounting
- Charles T.Horngren and Gary N.Sudem – Introduction of Management - Accounting
- Sharma and Shashi K.Gupta – Management accounting
- Reddy & Murthy - Management Accounting
- Hansen/ Mowen - Cost Management Accounting and control

SYLLABUS FOR B.COM(CORPORATE SECRETARYSHIP)

VI SEMESTER CORE PAPER-XVIII MARKETING (COMMON FOR B.COM., B.COM(CS))

III-YEAR

Unit I (15 Hours)

Introduction to marketing-meaning- Definition and functions of marketing- Marketing orientations- Role and importance of marketing- classification of markets.

Unit II (15 Hours)

Marketing environment- Micro and Macro environment(factors affecting internal environment and external environments) .

Unit III (20Hours)

Market segmentation- concept- benefits- basis and levels.

Introduction to Consumer Behaviour- need for study- consumer buying decision process- buying motive.

Unit IV (20 Hours)

Marketing mix- meaning- introduction to stages of New Product Development –types- introduction to PLC- product mix- price-pricing policies and methods place- Channels of distribution(levels) –channel members- promotion- communication mix- basics of advertising, sales promotion and personal selling.

Unit V (20 Hours)

Recent trends in marketing, Retail marketing- concepts-Hyper markets- a basic understanding of E-marketing, consumerism, Market Research, MIS and Marketing regulations.

REFERENCE BOOKS:

- Rajan Saxena- Marketing management.
- William J Stanton – Marketing.
- Philip Kotler – Principles of Marketing.
- J. Jayasankar – Marketing.
- Dr. C.B. Gupta and Dr.N. Rajan Nair -.Marketing management.

SYLLABUS FOR B.COM(CORPORATE SECRETARYSHIP)

VI SEMESTER CORE PAPER-XIX INCOME TAX LAW AND PRACTICE– II (COMMON FOR B.COM., B.COM(CS))

III-YEAR

UNIT – I (25 Hours)

Income under Capital gains –Short term, long term capital gains- Transfer of capital assets- certain transactions not included as transfer- cost of acquisition – cost of improvement- indexation of cost- capital gains under different circumstances- exempted capital gains- computation of capital gains.

UNIT –II (20 Hours)

Income from other sources –as a residuary head of income- their computation – grossing up- deduction in computing income under this head and other related provisions.

UNIT – III (15 Hours)

Clubbing of income(theory)- transfer of income without the transfer of asset- circumstances under which the individual is assessable in respect of remuneration of spouse- assessability of income from assets transfer to spouse, sons' wife, any other persons for the benefit of special respect of income of minor child- set off- carry forward- (theory and problems)

UNIT – IV (15 Hours)

Permissible deductions from gross total income- section 80 C to 80 U, (problems based on 80CC, 80CCC, 80CD, 80D, 80DD, 80E, 80G, 80GG, 80U only)

UNIT –V (15 Hours)

Assessment of individuals(problems) partnership firms and association of persons(theory only)

REFERENCE BOOKS:

- V.P. Gaur and D.B. Narang - Income Tax law and practice
- T.S. Reddy and Y. Hari Prasad Reddy - Income Tax theory, Law and Practice
- Dr. Bhagavathi Prasad – Law and Practice and Income Tax in India
- Dinkar Pagare – Law and Practice of Income tax

- Income Tax Act and Current Finance Act

**SYLLABUS FOR B.COM(CORPORATE SECRETARYSHIP)
VI SEMESTER
CORE PAPER-XX
INDUSTRIAL LAW AND PUBLIC RELATIONS**

UNIT I (15 Hours)

FACTORIES ACT, 1948: definitions – health – safety – welfare – working hours of adults. Employment of women – employment of young persons – leave with wages.

UNIT II (20 Hours)

MINIMUM WAGES ACT, 1948: Interpretation - Fixing minimum rates of wages – Minimum rate of wages – Procedures for fixing - Committee and Advisory boards – Payment of minimum wages – Register and Records – Inspectors – Claims – Penalties and Procedures – The schedule.

THE INDUSTRIAL DISPUTES ACT, 1947: Definitions – Authorities – Strikes and Lockouts – Layoff and Retrenchment – Special provision relating to Lay – off – Retrenchment and Closure- Penalties

UNIT III(20 Hours)

PUBLIC RELATIONS: Public relations – Concept – Definition – Scope – Elements – Objectives – Types- benefits- Cultural concept as an adjunct to public relations.

UNIT IV (15 Hours)

Public relations for education and training – VIP's public relation officers- Definition _ Importance of PROs – Role and functions of PROs. Media – Public relations and the press – Radio - Audio – Visual media – News and features – Press in India.

UNIT V (15 Hours)

Public relations in Indian economic development – Management – Functions – Professionalism in public relations – Functions of public relations department – Budgeting for public relations – Measurability in public relations evaluations.

REFERENCE BOOKS:

- N.D. Kapoor - Mercantile law
- Chawka and Garg - Mercantile law
- Avtar Singh - Mercantile Law
- M.C. Shukla – Mercantile law
- P.C. Tripathi - Industrial Law
- Balaji and Sreenivasan - Industrial Law and Public Relations

- Jaishri N. Jethwalev, Adarsh Kumar Verma, N.R. Sarkar Rayudu and K.R.Balan – Public Relations Handbook

SYLLABUS FOR B.COM(CORPORATE SECRETARYSHIP)

VI SEMESTER APPLICATION ORIENTED SUBJECT-II INSTITUTIONAL TRAINING

Supervised institutional training shall be an integral part of the course. It is to be a sort of job testing program – bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the company secretary ship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the training officer of the institution and faculty member of corporate secretary ship 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 shall be for a period of 30 days during the third year. The training shall broadly relate to (a) office management (b) secretarial practice.

The training relating to office management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the secretarial service, communication, equipments, postal and mailing services and equipments.
4. Acquaintance with office machines and equipments and accounting, machines.
5. Acquaintance with filling 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. 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.

**S.D.N.B.VAISHNAV COLLEGE FOR WOMEN, CHROME PET,
CHENNAI – 600 044**

DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)

QUESTION PAPER PATTERN

EXTERNAL (75 Marks)

SECTION A

ANSWER ANY FIVE (OUT OF SEVEN)

5X6=30

SECTION B

ANSWER ANY THREE (OUT OF FIVE)

3X15=45

75

INTERNAL (25 marks)

a. Test Marks

❖ 3 Hour Test

5

❖ Continuous Assessment Test I

2½

❖ Continuous Assessment Test II

2½

b. Assignments (Individual)

5

c. Seminars/Quiz/GD

5

d. Attendance

5

