BHARATHIDASAN GOVT. COLLEGE FOR WOMEN,PUDUCHERRY
DEPARTMENT OF CORPORATE SECRETARYSHIP

2024 [NEP] Admitted & onwards [4 years program] [1.1.2025]

Sl. No.	Courses	Semester-I - Course Title		Hrs/ Week	Credits
1	AEC-I	FC – Language-I **T/H/F**		4	2
2	MJD-1	Financial Accounting		6	4
3	MID-1	Corporate Communication		6	4
4	MLDC-1	Humanities		4	3
5	SEC-1	Entrepreneurial Skills & Practices		4	3
6	VAC-1	Environmental Studies		3	2
7	VAC-2	Understanding India		3	2
		Total		30	20

Sl. No.	Courses	Semester-II - Course Title		Hrs/ Week	Credits
1	AEC-2	FC-I- English-I		4	2
2	MJD-2	Business Regulatory Framework		5	4
3	MID-2	Management Concepts		5	4
4	MLDC-2	Physical Science		4	3
5	SEC-2	Basics of Indian Constitution		4	3
6	VAC-3	Health & Wellness, Yoga Education, Sports and Fitness		4	2
7	VAC-4	Digital Technology Education		4	2
		Total		30	20

Sl. No.	Courses	Semester-III - Course Title		Hrs/ Week	Credits
1	MJD-3	Corporate Accounting-I		5+1	4
2	MJD-4	Company Law & Secretarial Practice-I		5	4
3	MID-3	Business Statistics-I		5	4
4	MLDC-3	Natural Science		4	3
5	AEC-3	FC-II- English-II		4	2
6	SEC-3	E-Banking Practices		4+2	3
		Total		30	20

Sl. No.	Courses	**<u>Semester-IV</u> - Course Title**	Hrs/ Week	Credits
1	**MJD-5**	Corporate Accounting-II	**5**	**4**
2	**MJD-6**	Company Law & Secretarial Practice-II	**5**	**4**
3	**MJD-7**	Labour Legislations	**5**	**4**
4	**MID-4**	Business Statistics-II	**5**	**4**
5	**AEC-4**	FC-II- Language-II **T/H/F**	**4**	**2**
6	**WP/Internship**	Winter Project/Community Engagement (15 days)	**6**	**2**
		Total	**30**	**20**

Sl. No.	Courses	**<u>Semester-V</u> - Course Title**	Hrs/ Week	Credits
1	**MJD-8**	Economic and other legislations	**5**	**4**
2	**MJD-9**	Cost Accounting	**5**	**4**
3	**MJD-10**	Tax laws – I	**6**	**4**
4	**MID-5**	Computer application in Corporate offices-Theory$^{\&}$	**4**	**4**
		Computer application in Corporate offices – Practical$^{\&}$	**4**	
5	**Internship** [MJD-15]	Summer Internship (60 days)		**4**
		Total	**24**	**20**

<table>
<tr><th>Sl. No.</th><th>Courses</th><th colspan="2"><u>Semester-VI</u> - Course Title</th><th>Hrs/ Week</th><th>Credits</th></tr>
<tr><td>1</td><td>MJD-11</td><td colspan="2">Management Accounting</td><td>6</td><td>4</td></tr>
<tr><td>2</td><td>MJD-12</td><td colspan="2">Tax laws – II</td><td>6</td><td>4</td></tr>
<tr><td>3</td><td>MJD-13</td><td colspan="2">Corporate Financial Management</td><td>6</td><td>4</td></tr>
<tr><td rowspan="2">4</td><td rowspan="2">MJD-14</td><td>Comprehensive viva</td><td rowspan="2">Elective – Any one</td><td rowspan="2">4</td><td rowspan="2">4</td></tr>
<tr><td>Group Project</td></tr>
<tr><td rowspan="2">5</td><td rowspan="2">MID-6</td><td colspan="2">Internet and E-Commerce-Theory$^{\&}$</td><td>4</td><td rowspan="2">4</td></tr>
<tr><td colspan="2">Internet and E-Commerce- practical$^{\&}$</td><td>4</td></tr>
<tr><td></td><td></td><td colspan="2">Total</td><td>30</td><td>20</td></tr>
</table>

Sl. No.	Courses	**Semester-VII** - Course Title	Hrs/ Week	Credits
1	MJD-16	International Business Policies	6	4
2	MJD-17	Corporate Governance & Corporate Social Responsibility (CSR)	6	4
3	MJD-18	Research Methodology	6	4
4	MID-7	Insurance – Law and Practice	4	4
5	MID-8	Human Resource Management	4	4
		Total	**30**	**20**

Sl. No.	Courses	**Semester-VIII** - Course Title	Hrs/ Week	Credits
1	MJD-19	Corporate Restructuring	6	4
2	MJD-20	Securities Laws and Capital Markets	6	4
3	MID-9	Research Project & Viva	6	12
		Total	**30**	**20**

Note: MJD- Major Disciplinary Course (80 crs) 2.MID- Minor Disciplinary Course (44 crs) 3.MLDC- Multi Disciplinary Course (9 crs) 4.AEC- Ability Enhancement Course (8 crs) 5.SEC- Skill Enhancement Course (9 crs) 6.VAC- Value Added Course (8 crs) Internship – (2 crs) ***[Total credits: 160]***

15.10.2024

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**I**
Course Type: **MJD-1**			Course Code	
Course	**FINANCIAL ACCOUNTING**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory	6	CIA	25
	Practical	--	ESE	75
			Total	100

Course Objectives	To learn about the basic accounting in general. To give a Comprehensive understanding of the system of financial accounting. To understand the intermediate concepts for assets, liabilities and stock holders' equity.

Syllabus for theory : 75 hours

Unit No	***Contents***	***Hours of instruction***
I	**INTRODUCTION TO ACCOUNTING** Journal, Ledger, Trial Balance and Final Accounts with Adjustments	10
II	**RECTIFICATION OF ERRORS & DEPRECIATION ACCOUNTING** Rectification of Errors with Suspense Account, Depreciation-Causes and Methods (Straight Line, Diminishing, Annuity & Insurance Policy only).	20
III	**BRANCH ACCOUNTING** Branch Accounts- Debtors System, Stock & Debtor System only. Dependent Branch and Independent Branch Accounts.	15
IV	**PARTNERSHIP ACCOUNTING-I** Introduction, Characteristics of Partnership Firm, Partnership Deed, Fixed & Fluctuating Capital-Goodwill-Change in Profit Sharing Ratio, Admission of Partners (Simple Problems)	15
V	**PARTNERSHIP ACCOUNTING-II** Retirement of a Partner & Dissolution of Partnership Firm (Piecemeal Distribution Method only)	15

Text Books	1. Financial Accounting - R.L. Gupta & V.K. Gupta 2. Financial Accounting- T. S. Reddy and A. Murthy 3. Financial Accounting- Jain and Narang

QP Pattern:

Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8)
[3 Theory questions and 5 Problem questions]

Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12)
[1 Theory question and 3 Problem questions]

Course: **B.Com [Corporate Secretaryship]**			Semester No:	**I**
Course Type: **MID-1**			Course Code	
Course	**CORPORATE COMMUNICATION**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory	6	CIA	25
	Practical	--	ESE	75
			Total	100

Objectives	To learn about the basics of communication. To identify the role and importance of communication in an executives' job. To draft effective business letters in organizations.

Syllabus for theory : 75 hours

Unit No	Contents	Hours of instruction
I	**Communication**: Meaning, process, media and types of communication, barriers, suggestions to overcome the barriers, principles of communication – modern forms of communication.	10
II	**Business Correspondence**: Meaning, layout of a business letter, types of business letters- Letters of enquiry and reply – Offers & Quotations.	20
III	Letters of Orders & execution, Cancellation of orders, Complaints and Adjustments Letters, Circular letters, Sales letters, Status enquiries & Collection Letters.	20
IV	Job Application Letter, Bio-Data, Interview Letter, Letters of Appointment & Acceptance. Office Memorandum and Office Orders.	15
V	Correspondence of a Company Secretary: Secretary's Correspondence with Shareholders, Debenture holders and Directors - Drafting of notice and minutes. Reports – Meaning, characteristics of a good report and types- organization of a report.	10
Text Books	1. Essentials of business communication–Shri Rajendra Pal & Korlahalli. 2. Commercial correspondence and office Management -Shri. R.S.N Pillai & Bagavathi. 3. Business communication – Ramesh and Pattanchetti 4. Business communication - Marlene Morals and G. John Joseph Adaikalam	

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**I**
Course Type: **SEC-1**			Course Code	
Course	**ENTREPRENEURIAL SKILLS & PRACTICES**		Maximum Marks	100
			Credits	**3**
Hours of instructions per week	Theory	5	CIA	50
	Practical	---	ESE	50
			Total	100

Objectives

Course Objectives: To expose students to the concepts of Entrepreneurship and to enable them to start a small business enterprise.

Learning Outcomes: After completion of the course, learners will be able to:

- Discern distinct entrepreneurial traits;
- Identify the parameters to assess opportunities and constraints for new business ideas;
- Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
- Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises. 5. Create a Business Plan.

Syllabus for theory : 75 hours

Unit No	Contents	Hours of instruction
I	**Entrepreneurship** Meaning – Characteristics of successful entrepreneur – Functions – Needs for an entrepreneur – Types of an Entrepreneur – Intrapreneur - Role of Entrepreneurship in Economic Development. **Women Entrepreneurship**: Concept – Functions of Women Entrepreneur – Growth of Women Entrepreneurship in India – Problems of Women Entrepreneur –Development of Women Entrepreneur – Limitations of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur.	10
II	**Entrepreneurial Development Programmes** Meaning of Entrepreneurial competency – Major Entrepreneurial competencies – Meaning of EDP – Need for EDP –Objectives of EDP – EDP in India – Phases of EDP – Problems of EDP.	10
III	**Institutional Finance & Support to Entrepreneur** Need for Institutional finance – Commercial banks – IDBI – IFCI – ICICI – IRBI – SFC SIDCS – SIDBI – EXIM bank - Need for institutional support – NSIC – SIDO – SSIB SSID – SISI – DIC – TCO.	10
IV	**Micro & Small Enterprises** Meaning – Definition – Micro & Macro units –Characteristics, Objectives and essentials of Small Scale Enterprises – Steps in stepping up of small enterprises – Role of micro enterprises in economic development – Problems of Micro and small Enterprises.	10
V	**Sources of Business Ideas and Project Appraisal:** Steps in Project Appraisal-Business Idea Generation-Project Formulation-Feasibility analysis-Project Appraisal-Techniques-NPV Method, Profitability Index, PERT and CPM	10

<table>
<tr><td>Practical Exercises</td><td>The learners are required to:
➢ Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
➢ Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
➢ Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
➢ Develop a business idea and conduct a feasibility analysis of the same.
➢ Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.</td></tr>
<tr><td>Text Book:</td><td>S. S. Khanka, Entrepreneurial Development, Revised Ed (2013), S. Chand & Company Ltd., New Delhi.
K.Sundar, Entrepreneurship Development, Vijay Nicole, Chennai.</td></tr>
<tr><td>Books for Reference:</td><td>➢ Desai, V. (2009). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House.
➢ Dollinger, M. J. (2008). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall.
➢ Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
➢ Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
➢ Yadav, V, & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural
➢ India. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from https://link.springer.com/article/10.1186/s13731-015-0018-</td></tr>
<tr><td colspan="2">QP Pattern:
Section - A: 5 Q × 2 marks = 10 marks (5 out of seven questions) (Question numbers 1 to 7)
Section - B: 4 Q × 5 marks = 20 marks (4 out of six questions) (Question numbers 8 to 13)
Section - C: 2 Q × 10 marks = 20 marks (2 out of four questions) (Question numbers 14 to 17)</td></tr>
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Program: **B.Com [Corporate Secretaryship]**			Semester No:	**I**
Course Type: **VAC-1**			Course Code	
Course	**ENVIRONMENTAL STUDIES**		Maximum Marks	100
			Credits	**2**
Hours of instructions per week	Theory	3	CIA	25
	Practical	---	ESE	75
			Total	100

Objectives	**Course Objectives:** Students connect themselves with nature, identify environmental problems and offer alternatives. **Learning Outcomes:** Understand the environment/Interact with the environment /Methodological approaches to solve environmental problems/Learn to communicate complex environmental information/Reflect on their roles.
Syllabus for theory : 75 hours	

Unit Nos	Contents	Hours of instruction
I	**Introduction to Environmental Studies and Ecosystem** Multidisciplinary nature of Environmental Studies – Scope and importance – Concept of sustainability and sustainable development. Ecosystem – Structure and function of Ecosystem – food chains, food webs and ecological succession – forest ecosystem – grassland ecosystem – desert ecosystem – aquatic ecosystems.	12
II	**Natural Resources** Land Resources – land degradation – soil erosion and desertification – causes and impacts due to mining, dam building on environment - use and over-exploitation of surface and ground water – floods, droughts – conflicts over water – energy resources – Renewable and non-renewable energy sources – use of alternate energy sources, growing energy needs.	14
III	**Biodiversity and Conservation** Genetic, species and ecosystem diversity – Biodiversity patterns and global biodiversity hotspots – India as a mega-biodiversity nation – endangered and endemic species of India – habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions – conservation of biodiversity – nature reserves, tribal populations and rights.	14
IV	**Environmental Pollution** Environmental pollution types – causes, effects and control of pollution – air, water, soil and noise pollution – nuclear hazards and human health risks – solid waste management – control measures of urban and industrial waste.	10
V	**Environmental Policies** Climate change – global warming – ozone layer depletion – acid rain and impacts on human communities and agriculture. Environment Protection Act – Wildlife Protection Act – Forest Conservation Act – Montreal and Kyoto protocols and convention on Biological Diversity.	10
BOOKS FOR STUDY	1. Environmental studies, Erach Bharucha, 1st Ed., Universities Press, 2005. 2. Environmental and Ecology, Anil K. De, 1st Ed., New Age International , 2009. 3. Environmental Science and Engineering, Anubha Kauswhik, 5th Ed., New Age International, 2016.	

Section-A Very short type Question/ word limit maximum 50
Section-B Short type Question / word limit maximum 100
Section-C Long type Question / word limit maximum 500

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**I**
Course Type: **VAC-2**			Course Code	
Course	**UNDERSTANDING INDIA**		Maximum Marks	100
			Credits	**2**
Hours of instructions per week	Theory	5	CIA	25
	Practical	---	ESE	75
			Total	100

Objectives	**Course Objective and Outcome:** The course aims at making the students understand India from global, national and local perspectives. A student would be able to understand India in geographical, historical, social, cultural and political settings. At the end of the semester, the students will be able to appreciate the multicultural and multifaceted nature of India.

Syllabus for theory : 75 hours

Unit No	Contents	Hours of instruction
I	**Geography of India** India on the map of the world and its neighboring countries. Geographical diversities.	10
II	**History of India** India's Freedom Struggle. An introduction to Indian knowledge systems.	10
III	**Communicating Culture** Oral narratives: Myths, tales and folklore. Introduction to the Tribal Cultures of India.	10
IV	**Indian Social Structure** Continuity and change of the Indian Social Structure: Caste, Community, Class and Gender.	10
V	**Understanding Indian Polity** The evolution of State in India: Nature and origin Interpretating India: Traditional, Modern and Contemporary Constitution as a living document	10

Reading List

Unit I: Geography of India

Ramesh Dutta Dikshit, Political Geography: Politics of Place and Spatiality of Politics, Macmillan Education,2020.
Deshpande C. D., 1992: India: A Regional Interpretation, ICSSR, New Delhi.
Johnson, B. L. C., ed. 2001. Geographical Dictionary of India. Vision Books, New Delhi.
Mandal R. B. (ed.), 1990: Patterns of Regional Geography – An International Perspective. Vol. 3 – Indian Perspective.
Tirtha, Ranjit 2002: Geography of India, Rawat Publs., Jaipur & New Delhi.
Pathak, C. R. 2003: Spatial Structure and Processes of Development in India. Regional Science Assoc., Kolkata.
Tiwari, R.C. (2007) Geography of India. Prayag Pustak Bhawan, Allahabad 12. Sharma, T.C. (2013) Economic Geography of India. Rawat Publication, Jaipur

Unit II: History of India

https://iksindia.org

Bose D. M., S. N. Sen and B. V. Subbarayappa ed. (1971) A Concise History of Science in India, Indian National Science Academy, New Delhi.

Chandra, Bipan, Amales Tripathi & Barun De (1972), Freedom Struggle, National Book Trust, New Delhi.

Husain, S. Abid. (2003). The National Culture of India, National Book Trust, New Delhi.

Kapoor, Kapil and Avadesh Kumar Singh ed. (2005), Indian Knowledge Systems, 2 Volumes, DK Printworld, New Delhi.

Mohanta, Basant Kumar and Vipin Kumar Singh ed. (2012), Traditional Knowledge System and Technology in India, Pratibha Prakashan

Unit III:Communicating Culture: Tellings, Representations, and Leisure

Kanak Mital, "A Santhal Myth, Five Elements" & M.D. Subash Chandran, "Peasant Perception of Bhutas, Uttara Kannada" in Prakrti, The Integral Vision, Vol. 1 (Primal Elements – The Oral Tradition, edited by Baidyanath Saraswati), pp. 119-125; 151-166.

A. K. Ramanujan, "'A Flowering Tree': A Woman's Tale", Oral Tradition, 12/1 (1997): 226-243.

Stuart H. Blackburn, "The Folk Hero and Class Interests in Tamil Heroic Ballads", Asian Folklore Studies, Vol. 37, No. 1 (1978), pp. 131-149.

Beatrix Hauser, "From Oral Tradition to "Folk Art": Reevaluating Bengali

Unit IV: Indian Social Structure

Singh, Y. (1968). Caste and Class : Some Aspects of Continuity and Change. Sociological Bulletin, 17(2), 165–186. https://doi.org/10.1177/0038022919680205

Singh, Y. (1986). Modernization of Indian Tradition: A Systemic Study of Social Change. India: Rawat Publications.

Gupta, D. (2000). Interrogating caste: understanding hierarchy and difference in Indian society. India: Penguin Books.

Rege, S. (1996). Caste and Gender: The Violence Against Women in India. Italy: European University Institute.

Xaxa, V. (2008). State, Society, and Tribes: Issues in Post-colonial India. India: Dorling Kindersley (India), licencees of Pearson Education in South Asia.

Uberoi, P. (1994). Family, Kinship and Marriage in India. India: Oxford University Press.

Unit V: Understanding Indian Polity

Madhav Khosla. The Indian Constitution. New Delhi, Oxford University Press, 2012.

Ramachandra Guha. Makers of Modern India. Cambridge, Mass., The Belknap Press of Harvard University Press, 2013.

Thapar, Romila. Indian Cultures as Heritage: Contemporary Pasts. London, Seagull Books, 2021.

Venkataraghavan Subha Srinivasan. The Origin Story of India's States. Penguin Random House India Private Limited, 25 Oct. 2021.

Section-A Very short type Question/ word limit maximum 50

Section-B Short type Question / word limit maximum 100

Section-C Long type Question / word limit maximum 500

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>II</td></tr>
<tr><td colspan="3">Course Type: MJD-2</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">BUSINESS REGULATORY FRAMEWORK</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>---</td><td>ESE</td><td>75</td></tr>
<tr><td colspan="3"></td><td>Total</td><td>100</td></tr>
<tr><td>Objectives</td><td colspan="4"><u>Course Objectives</u>:To familiarize with public administrative system and procedures/To Provide exposure to Corporate Students about the BRF of India/To Create awareness about select laws concerning business activities/To offer basic legal knowledge.

<u>Learning Outcomes</u>:
➢ Understand the provision of various laws and to apply the provisions of these laws.
➢ Understand Business Regulations & Practices.</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	**<u>The Indian Contract Act, 1872:</u>** Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.	10
II	**<u>Special Contracts:</u>** Indemnity; Guarantee; Bailment and pledge; Law of Agency – features of agency, creation of agency, agents' authority, kinds of agents, rights and duties of agent and principal, termination of agency.	10
III	**<u>Sale of Goods Act 1930:</u>** Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.	10
IV	**<u>Negotiable Instrument Act 1881:</u>** Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of negotiable instrument.	10
V	**<u>Consumer Protection Act, 2019</u>** Introduction - objects and definitions, - rights of Consumers – consumer councils – Dispute Redressal forums – Redressal procedure.	10

Reference:	**<u>Text Books</u>** Business Law – Pillai and Bhagavathi. Business Law - Kapoor N.D Mercantile Law - Gogna P.P.S Business Law - Chandha P.R

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>II</td></tr>
<tr><td colspan="3">Course Type: MID-2</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">MANAGEMENT CONCEPTS</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4"><u>Course Objectives:</u>To provide a roadmap for achieving objectives Management Concepts help optimize resources and maximise productivity.
<u>Learning Outcomes:</u>
➢Apply Management knowledge to solve business problems.
➢Exercise critical judgement in creating new understanding.
➢To enhance communication skills.</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	***Contents***	***Hours of instruction***
I	**NATURE, SCOPE, PROCESS AND FUNCTIONS:** Meaning, definitions, concepts, nature and characteristics; Management Vs Administration – management as an Art, a Science and Profession; scope; process; managerial functions. **PRINCIPLES AND THOUGHTS** Principles, need, nature, pre-scientific and post-scientific thoughts – Henry Fayol, F.W.Taylor, Peter F. Drucker, Elton Mayo's Hawthorne studies, Douglas McGregor, and Frank Gilbreth; Social Responsibility – need and importance	15
II	**PLANNING AND DECISION MAKING:** **Planning**– (i) Meaning, characteristics, objectives, principles, features, types, steps, advantages and limitations. (ii) Planning premises, policies, procedures, programmes, methods, budgets and schedules.	15
III	**ORGANISING AND COORDINATION:** **Organizing** – (i) Nature, process, purpose, steps, principles and importance (ii) Theories – classical, neo-classical and modern (iii) Departmentation and Span of Management – meaning, need, importance, types and factors. (iv) Authority and Responsibility – meaning, sources limits and types. (v) Delegation, Centralization, decentralization and structure – meaning, process, types, advantages and limitations. (vi) Organization charts and manuals – meaning, types. **Coordination** – meaning, need, types and techniques, importance and problems	15
IV	**DIRECTION -** Meaning, nature, principles, techniques and significance. Motivation and leadership – meaning, nature, process and importance, Leadership theories and styles – Likert, managerial grid Ohio- Michigan. Theories of motivation – Mc Gregor, Maslow and Herzberg. **Decision making –** (i) Meaning, role, types, steps, factors and conditions. (ii) Bounded rationality, techniques and problems.	15

V	**CONTROL -** Meaning, steps, process, essential elements of control system and significance. Traditional and modern techniques of control – personal observation, reports, budgetary control, break-even analysis, ROI, audit, PERT and CPM	15
Text Books	1. Business management - Dr. C. B. Gupta 2. Principles of management - L.M. Prasad 3. Business management - Dinkar Pagare	

QP Pattern:

Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)

Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)

Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>II</td></tr>
<tr><td colspan="3">Course Type: SEC-2</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">BASICS OF INDIAN CONSTITUTION</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits</td><td>3</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>50</td></tr>
<tr><td>Practical</td><td>---</td><td>ESE</td><td>50</td></tr>
<tr><td colspan="3"></td><td>Total</td><td>100</td></tr>
</table>

Objectives

Course Objectives:

1. To familiarize the students with the key elements of the Indian Constitution.
2. To enable students to grasp the constitutional Rights, provisions and values.
3. To acquaint the students with the powers and functions of various constitutional offices and institutions.

Learning Outcome:

At the end of the course the students will

1. Understand the key aspects of the Indian Constitution, the structure and philosophy of the Constitution
2. Understand the fundamental rights and duties of citizens, power and functions of various constitutional offices and institutions.
3. Realize the significance of the constitution and appreciate the role of constitution and citizen-oriented measures in a democracy.

Syllabus for theory : 75 hours

Unit No	Contents	Hours of instruction
I	Constitution-Meaning-Preamble-Salient Features.	10
II	Fundamental Rights, Fundamental Duties and Directive Principles of State Policy.	10
III	President of India-Qualification-Election, Power and Functions	10
IV	Parliament-Lok Sabha & Rajya Sabha-Election Method-Composition & Powers; Election- Emergency Provisions-Amendment of the Constitution.	10
V	Judicial System in India-Supreme Court & High Court: Composition, Jurisdiction.	10

Books for Reference:

1. Durga Das Basu, Introduction to the Constitution of India, Gurgaon; LexisNexis, (23rd edn.) 2018.
2. M.V. Pylee, India's Constitution, New Delhi; S.Chand Pub., (16th edn.) 2017.
3. J.N. Pandey, The Constitutional Law of India, Allahabad; Central Law Agency,(55th edn.) 2018.
4. K.Sharma, Introduction to the Constitution of India, Prentice Hall of India, NewDelhi, 2002.
5. P.M Bakshi, Constitution of India, Universal Law Publishing House, NewDelhi, 1999.
6. Constitution of India (Full Text), India.gov.in., National Portal of India, https://www.india.gov.in/sites/upload_files/npi/files/coi_part_full.pdf

QP Pattern:

Section - A: 5 Q × 2 marks = 10 marks (5 out of seven questions) (Question numbers 1 to 7)
Section - B: 4 Q × 5 marks = 20 marks (4 out of six questions) (Question numbers 8 to 13)
Section - C: 2 Q × 10 marks = 20 marks (2 out of four questions) (Question numbers 14 to 17)

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**II**
Course Type: **VAC-3**			Course Code	
Course	**HEALTH & WELLNESS, YOGA EDUCATION, SPORTS AND FITNESS**		Maximum Marks	100
			Credits	**2**
Hours of instructions per week	Theory	5	CIA	25
	Practical	---	ESE	75
			Total	100

Objectives	**Learning Objectives:** ➢ Describing Health & Wellness programs and services offered, how to access them, and their value to their well-being. ➢ Learn that principles of nutrition are all important parts of overall wellness. ➢ To learn the basic concept of wellbeing. ➢ Demonstrate how to get healthy and stay healthy using multiple strategies

Syllabus for theory : 75 hours

Unit No	Contents	Hours of instruction
I	**HEALTH & WELLNESS** Define and differentiate health and wellness - Components of health wellness and their relationship between physical activity Local, demographic, societal issues and factors affecting health and wellness. Diet and nutrition for health & wellness - Essential components of balanced diet for healthy living with specific reference to the role of carbohydrates, proteins, fats, vitamins & minerals - malnutrition, under nutrition and over nutrition.	10
II	**MANAGEMENT OF HEALTH AND WELLNESS** Meaning & importance of various dimensions of wellness. Relationship of physical fitness in achieving wellness. Drugs, doping and wellness. Role of diet and exercise in health management.	10
III	**YOGA EDUCATION** Meaning and definition of yoga and its aims and objectives - Basic principles of yoga and its importance in our daily life - Yoga for mental attitude - Mind, body, breath and emotional level for higher plan of living.	10
IV	**YOGA PRACTICES** Types and limbs of yoga Yoga postures - Asana - Breathing Practices - Pranayama - Relaxation-Meditation - Mudra.	10
V	**FITNESS ACTIVITIES** Types of fitness activities - Outdoor activities - Basic movement patterns. Indoor activity - Aerobics/Dance Fitness, Resistance Training for fitness.	10
Books	1. Physical Activity and Health by Claude Bouchard, Steven N. Blair, William L. Haskell. 2. Mental Health Workbook by Emily Attached & Marzia Fernandez, 2021. 3. Mental Health Workbook for Women: Exercises to Transform Negative Thoughts and Improve WellBeing by Nashay Lorick	

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>II</td></tr>
<tr><td colspan="3">Course Type: VAC-4</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">DIGITAL TECHNOLOGY EDUCATION</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits</td><td>2</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>---</td><td>ESE</td><td>75</td></tr>
<tr><td colspan="3"></td><td>Total</td><td>100</td></tr>
<tr><td>Objectives</td><td colspan="4"></td></tr>
<tr><td colspan="5">Duration of ESA (Theory) : 03 hrs.
Duration of ESA (Practical): 03 hrs.</td></tr>
<tr><td>Unit No</td><td colspan="3">Contents</td><td>Hours of instruction</td></tr>
<tr><td>I</td><td colspan="3">Introduction & Evolution of Digital Systems. Role & Significance of Digital Technology. Information & Communication Technology & Tools. Computer System & its working, Software and its types. Operating Systems: Types and Functions. Problem Solving: Algorithms and Flowcharts.</td><td>10</td></tr>
<tr><td>II</td><td colspan="3">Communication Systems: Principles, Model & Transmission Media. Computer Networks & Internet: Concepts & Applications, WWW, Web Browsers, Search Engines, Messaging, Email, Social Networking. Computer Based Information System: Significance & Types . E-commerce & Digital Marketing: Basic Concepts, Benefits & Challenges.</td><td>10</td></tr>
<tr><td>III</td><td colspan="3">Digital India & e-Governance: Initiatives, Infrastructure, Services and Empowerment. Digital Financial Tools: Unified Payment Interface, Aadhar Enabled Payment System, USSD, Credit / Debit Cards, e-Wallets, Internet Banking, NEFT/RTGS and IMPS, Online Bill Payments and PoS. Cyber Security: Threats, Significance, Challenges, Precautions, Safety Measures, & Tools, legal and ethical perspectives.</td><td>10</td></tr>
<tr><td>IV</td><td colspan="3">Emerging Technologies & their Applications: Overview of Cloud Computing, Big Data, Internet of Things, Virtual Reality.</td><td>10</td></tr>
<tr><td>V</td><td colspan="3">Emerging Technologies & their Applications:Blockchain & Cryptocurrency, Robotics, Machine Learning & Artificial Intelligence, 3-D Printing. Digital Signatures.</td><td>10</td></tr>
<tr><td>Practical Component - Practice</td><td colspan="4">1. Operating System Installation and configuration
2. Application Software Installation and configuration
3. Hardware understanding and minor troubleshooting
4. Networking, cabling, configuration</td></tr>
<tr><td>Recommended Learning Resources Print Resources</td><td colspan="4">1. Pramod Kumar, Anuradha Tomar, R. Sharmila, “Emerging Technologies in Computing - Theory, Practice, and Advances”, Chapman and Hall / CRC, 1st Edition, 2021, eBook ISBN: 9781003121466.
2. V. Rajaraman, “Introduction to Information Technology”, PHI, 3rd Edition, 2018, ISBN-10: 87472299, ISBN-13: 978-93874722</td></tr>
<tr><td colspan="5">QP Pattern:
Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)</td></tr>
</table>

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>III</td></tr>
<tr><td colspan="3">Course Type: MJD-3</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course:</td><td colspan="2" rowspan="2">CORPORATE ACCOUNTING – I</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5 + 1</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To learn about the basic concepts and application of emerging accounting practices in corporate sector.</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	**ISSUE OF SHARES** Meaning and Importance of Corporate Accounts, Issue of Right and Bonus shares, Book Building issue, Price Band for issue of Equity Shares and Preference Shares, Redemption of Shares, Underwriting of shares and Buyback of shares [Theory only with accounting entries]	17
II	**FINAL ACCOUNTS OF COMPANIES** Final accounts of companies with all adjustments [PROBLEMS ONLY]	17
III	**VALUATION OF GOODWILL AND VALUATION OF SHARES** Need for valuing Goodwill – sources of goodwill – factors affecting value of goodwill – methods; Average Profits Method, Super Profit Method, Annuity Method, Capitalization Method. Need for Valuation of Shares- Factors affecting Valuation of Shares - Methods; Net Asset Method, Yield Method, Fair Value Method. [THEORY AND PROBLEMS]	17
IV	**ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION** Alteration of Share Capital – Different Kinds of Alteration, Accounting Entries – Internal Reconstruction– Reduction of Share Capital THEORY AND PROBLEMS]	12
V	**AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION** Accounting problems relating to Amalgamation, Absorption and External Reconstruction – Calculation of Purchase Consideration- Accounting Treatment in the books of selling company and purchasing company. [THEORY AND PROBLEMS]	12
Text Books	1. Corporate Accounting - T.S. Reddy & A. Murthy 2. Corporate Accounting - R.L - Gupta & N. Radhasamy 3. Company Accounts - M.A. Arulanandam & K.S.Raman 4. Company Accounts - Maheswari.S.N.	

QP Pattern:

Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8)
[4 Theory questions and 4 Problem questions]

Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12)
[1 Theory question and 3 Problem questions]

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**III**
Course Type: **MJD-4**			Course Code	
Course	**COMPANY LAW AND SECRETARIAL PRACTICE – I**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100

Course Objectives	To familiarize with the legal provisions relating to formation of company and raising of capital

Syllabus for theory : 75 hours

Unit No	**Contents**	**Hours of instruction**
	All provisions relating to the Companies Act 2013 and Companies Rules 2014 relating to the following syllabus– All amendments to the Act and rules prior to one year of examination.	
I	**COMPANY:** Introduction – Administration of Companies Act, 2013 – Features of a Company, Company distinguished from other Association of Persons – Types of Companies –Limited Liability Partnership. **COMPANY SECRETARY:** Definition – Qualities and Qualification - Position or Role of Secretary – Appointment – Removal – Duties and Liabilities – Company Secretary in Practice.	15
II	**CONSTITUTION OF THE COMPANY:** Promoter – Fiduciary Position – Remuneration – Duties and Liabilities. Incorporation of a Company, Pre- Incorporation or Preliminary Contracts. Memorandum of Association [MOA] – Contents– Alteration. Articles of Association [AOA] – Contents – Alteration – Distinction between MOA and AOA - Duties of a Company Secretary relating to Incorporation of a Company - Ultra Vires Transactions and its Effects – Doctrine of Constructive Notice of Memorandum and Articles of Association – Doctrine of Indoor Management and its exceptions.	15
III	**PROSPECTUS:** Definition – Shelf Prospectus – Information Memorandum – Red Herring Prospectus-Contents of Prospectus – Consequences of Mis-Statement of Prospectus –Duties of Company Secretary regarding Issue of Prospectus.	15
IV	**CAPITAL:** Share Capital – Kinds – Shares – Types, Alteration and Reduction of share capital- Duties of Secretary relating to Alteration, and Reduction of Capital – Issue of Shares - Fresh Issue / IPO - Further Issues or Rights Issue – Bonus Issue – Duties of Secretary regarding issue of shares - Dematerialization / Re-materialization – Allotment of shares and secretarial duties–, Distinction between Shares and Stock. Forfeiture, Surrender and Lien on Shares. Debentures –Types - Debenture Trust Deed – Distinction between Shares and Debentures – Duties of Secretary regarding Issue of Debentures. Transfer and Transmission of shares and debentures – Distinction between Transfer and Transmission – Duties of Company Secretary relating to Transfer and Transmission.	15
V	**MEMBERSHIP:** Membership – Who can become a Member - Modes of becoming member – Distinction between Shareholder and Member - Rights and Liabilities of Members – Cessation of Membership- Register of Members.	15

Text Books	1.Company Law & Secretarial Practice - N.D.Kapoor 2.Company Law and Practice - P.K.Ghosh & Dr.V.Balachandran 3.A Text Book of Company Law - P.P.S. Gogna

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**III**
Course Type: **MID-3**			Course Code	
Course	**BUSINESS STATISTICS - I**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100

Course Objectives	To expose the students to topics like frequency distribution and measures of central tendency, Measures of dispersion and skewness, correlation and regression, Index numbers and Interpolation and Extrapolation

Syllabus for theory : 75 hours

Unit No	Contents	Hours of instruction
I	**FREQUENCY DISTRIBUTION AND MEASURES OF CENTRAL TENDENCY:** Frequency distribution, Individual observation, Discrete (ungrouped) frequency distribution, Continuous or grouped frequency distribution – Two way frequency distribution (bi-variate) – Measures of central tendency	15
II	**DISPERSION, SKEWNESS, KURTOSIS AND MOMENTS:** Definitions, Concepts of variation, Purpose of measuring variation, Properties of a good measure of Variation, Methods of Measuring Dispersion, Range, Merits ,Demerits, Uses of Range, Inter-Quartile Range and Quartile Deviation, Merits of Quartile Deviation, Demerits, Mean or Average Deviation, Coefficient of Mean Deviation, Computation of Mean Deviation, Mean Deviation Discrete Series, Short-cut method of Computing Mean Deviation, Mean Deviation – Continuous Series, Merits, Demerits, Uses, Standard Deviation, Calculation of Standard Deviation: Discrete Series Calculation of Standard Deviation – Continuous Series. Combined Standard Deviation, Merits, Demerits, Uses, Comparison between Mean Deviation and Standard Deviation, Coefficient of Variation (Quartile Standard Deviation). Meaning, Usefulness, Correlation and skewness, Measures of skewness, Objective, Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness, Kelley's Coefficient of Skewness, Kurtosis, Measures, Moments	15
III	**CORRELATION AND REGRESSION:** Correlation – Definition of Correlation, Graphic and Mathematical, Scatter diagram, Simple graph, Coefficient of Correlation, Karl Pearson's Coefficient of Correlation, Assumptions, Merits and demerits, Mathematical properties, Interpreting the Coefficient of Correlation, Coefficient of Correlation and probable error, Rank correlation, Concurrent deviation. **REGRESSION:** Meaning, Definition, Uses, Significance, Correlation and Regression Method of Studying Regression, Graphic and Algebraic, Mathematical Properties.	15
IV	**INDEX NUMBERS:** Meaning, Definition, Characteristics Uses, Types, Problem of Construction of Index Numbers, Method, Simple Aggregate, Weighted Aggregate, Test of Consistency of Index numbers, Time Reversal test, Factor Reversal test, Unit Test, Circular Tests Chain-Base - Base Shifting – Splicing – Deflating consumer Price Index – Family Budget – Limitation of Index numbers – Formula – Theoretical questions, Practical problems.	15
V	**INTERPOLATION AND EXTRAPOLATION:** Meaning, Uses, Assumptions, Methods of Interpolation, Graphic, Algebraic – Binomial Expansion Method, Newton's Method of Advancing Differences, Newton Gauss (Forward and Backward) Method, Newton's Method of Backward differences, Newton's Divided difference Method, Lagrange's Method.	15
Text books	1. Statistical Methods - S.P.Gupta 2. Statistics - R.S.N.Pillai & V.Bagavathi	

QP Pattern: **Section – A** : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8) [4 Theory questions and 4 Problem questions] **Section – B** : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12) [1 Theory question and 3 Problem questions]

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>III</td></tr>
<tr><td colspan="3">Course Type: MLDC-3</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">Offered by other discipline – Decided by College</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>3</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
</table>

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>III</td></tr>
<tr><td colspan="3">Course Type: AEC-3</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">FC-II English-II</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>2</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
</table>

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>III</td></tr>
<tr><td colspan="3">Course Type: SEC-3</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">E-BANKING PRACTICES</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>3</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>4 + 2</td><td>CIA</td><td>50</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>50</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4"><u>Course Objectives:</u>Students practically learn the procedures involved in day-to-day banking activities/Provide exposure to latest Electronic Banking Practices.

<u>Learning Outcomes:</u>
➢ To learn the basic concepts of banking.
➢ To familiarise in filling up of application for various banking activities.
➢ To upgrade knowledge in Mobile Banking Services.
➢ To acquaint students with e-security and Cyber Crimes.</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	Introduction to Banking – functions of commercial banks and Powers of RBI - types of Banks: pass book – cheque book – Format of Cheque and demand draft -Filling up - Deposit Challan – Clearing, Transfer and Collection of Cheques– Payable at par.	15
II	Filling of Application form for Account Opening –Documents required - Debit Card – Credit Card– ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – IMPS - NEFT –RTGS – Form filling for Fund transfer.	15
III	Online Banking –Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – online transactions – Account statements –Fund Transfer – Payment of bills – Utility payments. E-banking Security-introduction need for security-security Concepts, Cybercrimes - reasons for Privacy, protection through anti-virus for online banking transactions.	15
IV	Process at Bank Branch-ATM- User ID-PIN- change of PIN – UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) – functions and powers Locating ATMs - Alerts and notifications – Cash back- Safe banking methods.	15
V	Mobile Banking –importance –Advantages and disadvantages – Mobile Applications (M-Apps) – utility, transactions and precautions. USSD (Unstructured Supplementary Service Data) - Registration process – through Mobiles. Payments through M-banking – different methods of payment – e-wallet, QR code, paying contacts, bank transfer, self-transfer and paying through UPI for utility services.	15

Text Books	1. Guruswamy.S.2023. Banking theory Law and practice- Vijay Nicole Imprints Private Limited, Chennai. 2. IIBF, Principles and practice of banking, 2023- (First Edition) Macmillan Education India Pvt. Lt. New Delhi 3. Websites of RBI and commercial banks.
Reference Books:	1. Maheshwari. S.N.2020. *Banking theory, law and practice* - Kalyani Publications, Chennai. 2. Parameswaran.2013. *Indian Banking* - S. Chand& Co, New Delhi. 3. Natarajan. L. 2019 *Banking Theory, Law & Practice*, - Margham Publications, Chennai. 4. Santhanam. B. 2019 *Banking Theory, Law & Practice*, - Margham Publications, Chennai. 5. IIBF, *Principles and practice of banking*, 2023- (First Edition) Macmillan Education India Pvt. Lt. New Delhi

QP Pattern:

Section - A: 5 Q × 2 marks = 10 marks (5 out of seven questions) (Question numbers 1 to 7)
Section - B: 4 Q × 5 marks = 20 marks (4 out of six questions) (Question numbers 8 to 13)
Section - C: 2 Q × 10 marks = 20 marks (2 out of four questions) (Question numbers 14 to 17)

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>IV</td></tr>
<tr><td colspan="3">Course Type: MJD-5</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">CORPORATE ACCOUNTING - II</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To familiarize with the concepts and application of emerging accounting practices in corporate sector, insurance and banking sector</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	**LIFE INSURANCE COMPANY ACCOUNTS** Introduction- Life Insurance, - Accounts of Life Insurance Business - Life Insurance Revenue Account – Balance Sheet – Determination of Net Liability of Life Insurance Business – Computation of profit in Life Insurance Business. Treatment of profits [THEORY AND PROBLEMS]	15
II	**GENERAL INSURANCE COMPANY ACCOUNTS** General Insurance, types of general insurance, Accounts of General Insurance Companies - Fire, Marine Revenue Account to Balance Sheet [THEORY AND PROBLEMS]	15
III	**BANK ACCOUNTS** Business of banking companies - Legal Requirements – Preparation of Profit and Loss a/c & Balance Sheet. [THEORY AND PROBLEMS]	15
IV	**HOLDING COMPANY ACCOUNTS** Meaning and Definition of Holding Company and Subsidiary Company – Legal Requirements relating to presentation of Accounts - Preparation of Consolidated Balance Sheet [excluding chain holding] [THEORY AND PROBLEMS]	15
V	**LIQUIDATION OF COMPANIES** Meaning of Liquidation, Order of Payment – Secured Creditors – Preferential Creditors –Liquidators Final Statement of Accounts only [THEORY AND PROBLEMS]	15

Text books	1. Corporate Accounting - T.S. Reddy & A. Murthy 2. Corporate Accounting - R.L - Gupta & N. Radhasamy 3. Company Accounts - M.A. Arulanandam & K.S.Raman 4. Company Accounts - Maheswari.S.N.	

QP Pattern:

Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8)
[4 Theory questions and 4 Problem questions]

Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12)
[1 Theory question and 3 Problem questions]

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>IV</td></tr>
<tr><td colspan="3">Course Type: MJD-6</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">COMPANY LAW &
SECRETARIAL PRACTICE - II</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To familiarize with the legal provisions and Secretarial procedures relating to corporate Management</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

<table>
<tr><th>Unit No</th><th>Contents</th><th>Hours of instruction</th></tr>
<tr><td colspan="3">All provisions relating to the Companies Act 2013 and Companies Rules 2014 relating to the following syllabus – All amendments to the Act and rules prior to one year of examination.</td></tr>
<tr><td>I</td><td>CORPORATE MANAGEMENT:
Key Managerial Personnel (KMP) - Directors – Types - Qualifications – Disqualifications – DIN - Position of Directors, Appointment – Duties and Liabilities – Vacation of Office - Removal – Distinction between Managing Director and Manager – Duties of Company Secretary relating to Appointment and Removal of Managerial Personnel. Chairman – Duties of Chairman.</td><td>15</td></tr>
<tr><td>II</td><td>BORROWING POWERS, INTER CORPORATE LOANS AND INVESTMENTS: Ultra Vires Borrowings – Charges – Types – Registration of Charges - Consequences of Non- Registration – Mortgages - Provisions relating to Inter Corporate Loans and Investments.</td><td>15</td></tr>
<tr><td>III</td><td>STATUTORY REGISTERS, ACCOUNTS AND AUDIT:
Statutory Registers – Non-Statutory books - Books of Accounts – Annual Returns – Auditor – Qualification – Disqualification – Appointment, Rights, Duties and Liabilities – Removal –Secretarial Duties regarding appointment and removal of auditor – Audit Committee – CSR Committee.</td><td>15</td></tr>
<tr><td>IV</td><td>MEETINGS:
Meetings – Types (A.G.M., E.G.M. Board Meeting)– Provisions – Requisites of Valid Meeting, Provisions relating to Notice, Agenda, Proxy, Quorum, Voting, Polling, Resolutions and its Types and Minutes – Duties of Secretary relating to various types of meeting.
Dividend – Meaning, Types- Provisions – Duties of Company Secretary regarding payment of Dividend- Investor Education Protection Fund (IEPF)-An overview of MCA 21 forms – e-filing – XBRL reporting.</td><td>15</td></tr>
<tr><td>V</td><td>WINDING UP:
Winding up – Various Modes of Winding up – Powers and Duties of Liquidator – Duties of Secretary relating to Winding Up.</td><td>15</td></tr>
<tr><td>Text books</td><td>1. Company Law & Secretarial Practice - N.D.Kapoor
2. Company Law and Practice - P.K.Ghosh & Dr.V.Balachandran
3. Elements of Company Law - N.D.Kapoor
4. A Text Book of Company Law - P.P.S. Gogna</td><td></td></tr>
<tr><td colspan="3">QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)</td></tr>
</table>

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>IV</td></tr>
<tr><td colspan="3">Course Type: MJD-7</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">LABOUR LEGISLATIONS</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To familiarize with the legal provisions relating to various Labour Enactments.</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

<table>
<tr><th>Unit No</th><th colspan="2">Contents</th><th>Hours of instruction</th></tr>
<tr><td>I</td><td colspan="2">THE FACTORIES ACT, 1948:Objects, Definitions, Licensing and Registration; Duties and Powers of Inspectors and Certifying Surgeons; Provisions relating to - Health, Safety and Welfare Facilities of Workers; Hazardous Processes; Working Hours; Employment of Young Persons and Women; Annual Leave with Wages; Penalties</td><td>15</td></tr>
<tr><td>II</td><td colspan="2">THE EMPLOYEE'S COMPENSATION ACT, 1923:Objects and Definitions; Employer's Liability for Compensation; Method of Calculating Wages; Determination and Distribution of Compensation Amount; Remedies of Employer; Commissioners – Appointment, Proceedings, Procedure and Powers.</td><td>15</td></tr>
<tr><td>III</td><td colspan="2">THE INDUSTRIAL DISPUTES ACT, 1947:Objects and definitions; Authorities under the Act; Procedure, Powers and Duties of Authorities; Reference of Disputes; Provisions relating to Strikes, Lockouts, Lay-off, Retrenchment and Closure; Unfair Labour Practice, Penalties.</td><td>10</td></tr>
<tr><td>IV</td><td colspan="2">THE PAYMENT OF BONUS ACT, 1965:Objects and Definitions; Payment of Minimum and Maximum Bonus; Eligibility & Disqualification; Computation of Gross Profits & Available Surplus and Allocable Surplus and Deductions.

THE PAYMENT OF WAGES ACT, 1936:Objectives and definitions- rules for payment of wages, responsibility for payment of wages, fixation of wage periods, time for payment of wages medium of payment wages – deduction from wages – powers and functions of inspectors, penalty.</td><td>15</td></tr>
<tr><td>V</td><td colspan="2">THE EMPLOYEES' PROVIDENT FUND AND MISCELLANEOUS PROVISIONS ACT, 1952:Objects and Definitions; Applicability and Employees' Provident Fund Scheme; Authorities-Central Board, Executive Committee, State Board; Employers Pension Scheme; Employees Deposit Linked Insurance Scheme; Determination, Employees Provident Fund Appellate Tribunal-Appeal & Procedure, Offences by Companies & Cognizable Offences; Penalties

THE EMPLOYEES STATE INSURANCE ACT, 1948:Objects & Definition; Establishment, Constitution, Powers, Term of Office of Standing Committee & Medical Benefit Council; Contribution; Benefits; Penalties.</td><td>20</td></tr>
<tr><td colspan="2">Text books</td><td>1. Hand Book of Industrial Law - N.D. Kapoor
2. Economic, Labour & Industrial Law - S.S. Gulshan & Kapoor
3. Commercial & Industrial Law - Baswaraja & Hussain</td><td>.</td></tr>
<tr><td colspan="4">QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)</td></tr>
</table>

<table>
<tr><td colspan="3">Course: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>IV</td></tr>
<tr><td colspan="3">Course Type: MID-4</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">BUSINESS STATISTICS – II</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">In this course students are exposed to topics like Analysis of Times Series, Association of Attributes, Theory of Probability, Probability distribution and Statistical Quality Control.</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	**ANALYSIS OF TIMES SERIES**: Meaning, Definition, Uses, Time Series Modes, Secular Trend, Seasonal Variation, Cyclical Variation, Irregular Variation, Preparation of Data for analysis, Measurement of Secular Trend, Graphic method, Semi-average method, Moving average method, Method of Least squares, Parabola Curve, Selecting the type of Trend, Choice Conversion, Shifting of Origin, Measurement of Seasonal Variation, Method of Simple Average, Ratio to Trend method, Ratio to Moving average method. Link Relative method, Miscellaneous illustrations. Theoretical questions, Practical problems	15
II	**ASSOCIATION OF ATTRIBUTES**: (restricted to two variables): Classification, Uses of Terms and Notation, Positive and negative classes, Number of classes, Relationship, Determination of Frequencies, Consistency of Data, Comparison of Observed and Expected Frequencies, Comparison of Proportions, Yule’s Coefficient of Association, Yule’s Coefficient of Colligation, Pearson’s coefficient of Contingency, Theoretical questions, Practical problems	15
III	**THEORY OF PROBABILITY**: Probability as a concept, The three approaches to defining probability addition and multiplication laws of probability, Conditional probability, Bayes’ Theorem.	15
IV	**PROBABILITY DISTRIBUTION:** Probability distribution as a concept, Binomial, Poisson and Normal distributions, their properties.	15
V	**STATISTICAL QUALITY CONTROL:** Introduction – Control charts, Types of control charts, Setting up a Control procedure, X chart, R chart, Control chart for the standard deviation or - Chart, R chart Vs chart, Control chart for P (Fraction defective), Advantage and Limitations of Statistical Quality Control.	15

Text books	1. Statistical Methods - S.P.Gupta 2. Statistics - R.S.N.Pillai & V.Bagavathi,	

QP Pattern:

Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8)
[4 Theory questions and 4 Problem questions]

Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12)
[1 Theory question and 3 Problem questions]

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**IV**
Course Type: **AEC-4**			Course Code	
Course	**FC-II Language-II T/H/F**		Maximum Marks	100
			Credits:	**2**
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**IV**
Course Type: **WP/Internship**			Course Code	
Course	**Summer Internship/Community Engagement**		Maximum Marks	100
			Credits:	**2**
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>V</td></tr>
<tr><td colspan="3">Course Type: MJD-8</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">ECONOMIC AND OTHER LEGISLATIONS</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>5</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To familiarize with the legal provisions relating to Corporate Laws and Procedures.</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	**INDUSTRIAL DEVELOPMENT AND REGULATION ACT, 1951:**Objectives – Definitions – Registration and Licensing of undertakings – Central Advisory Council – Development Council – Functions, Powers of Central Government.	15
II	**THE COMPETITION ACT-2002:** Objectives-Definitions-Anti Competitive Agreements-Abuse of Dominant Position-Combination Regulation-Competition Commission of India (CCI)-Constitution and Duties. **THE INFORMATION TECHNOLOGY ACT, 2000:**Objectives – Definitions – Authentication of electronic Records – Digital Signature-Electronic Governance – Functions of Controller-Attribution, Receipt and Despatch of Electronic Records – Regulation of certifying Authorities – Duties of Subscribers – Penalties and Adjudication – Cyber Regulations Appellate Tribunal - Powers of Cyber Appellate Tribunal.	15
III	**FOREIGN EXCHANGE MANAGEMENT ACT, 1999** Objectives – Definitions, Current Account Transactions, Capital Account Transactions, Realization and Repatriation of Foreign Exchange - Authorized Person, Duties and Powers-Directorate of Enforcement-Penalties.	15
IV	**SECURITIES CONTRACT REGULATION ACT, 1956** – Objects – Recognition of Stock Exchanges – Listing of Securities – Benefits - Types - Delisting. **SEBI ACT, 1992 :** Objectives - Constitution – Powers – Functions.	15
V	**INTELLECTUAL PROPERTY RIGHTS:** Importance of IPR – Industrial Property and Intellectual Property – The Trademarks Act – The Patents Act – The Copyrights Act.	15

Text books	1. Economic & Other Legislations – Dr. V. Balachandran 2. Economic Laws - Gulshan & Kapoor 3. Economic & Other Legislations - Taxmann 4. Corporate Laws - Radha & Sethurajan 5. Legal Aspects of Business - R. Saravanavel & Sumathi	.

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**V**
Course Type: **MJD-9**			Course Code	
Course	**COST ACCOUNTING**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100

Course Objectives	To familiarize with the concepts and application of emerging cost accounting practices in Corporate Sector.

Syllabus for theory : 75 hours

Unit No	Contents	Hours of instruction
I	**INTRODUCTION:** Cost – costing – cost accounting – cost accountancy - objectives – financial accounting vs. Cost accounting – advantages – limitations – cost unit – cost centre - profit centre – cost audit – cost estimate - Unit & output costing, Cost sheet – tenders or quotations.	12
II	**MATERIAL AND LABOUR COST:** Material Cost – objectives – essential – advantages – purchase control - inventory control: stock level – economic order quantity – ABC analysis – BIN card – stores ledger – issue control: – pricing of material (FIFO, LIFO, Simple & weighted averages only)– material losses. Labour cost - Introduction – Direct labour – indirect labour – wage payment system – incentive plan (time rate, piece rate, Halsey and Rowan plan only) - Labour turnover – methods.	18
III	**OVERHEADS:** Allocation – apportionment – re-apportionment (Repeated distribution & simultaneous equation methods only) – Machine hour rate – Activity Based Costing.	15
IV	**METHODS OF COSTING:** Job costing – features – Contract costing: Profit on incomplete contract, Cost plus contract, Escalation clause – Process Costing (except - Joint Products, By-Products and Equivalent Production) operating or service costing – Transport only.	18
V	**RECONCILIATION OF COST & FINANCIAL ACCOUNTS** – Need for reconciliation – Memorandum reconciliation account – reconciliation statement using cost sheet and income statement - comprehensive problems	12

Text books			
	1. Advanced Cost Accounting	- S.P.Jain & K.L.Narang	.
	2. Cost Accounting	- R.S.N. Pillai & V.Bagavathi	
	3. Cost Accounting	- S.P.Iyengar	
	4. Cost Accounting	- S.N.Maheswari	

QP Pattern:

Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8)
[4 Theory questions and 4 Problem questions]

Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12)
[1 Theory question and 3 Problem questions]

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**V**
Course Type: **MJD-10**			Course Code	
Course	**TAX LAWS – I**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory	6	CIA	25
	Practical	--	ESE	75
			Total	100

Course Objectives	To acquaint the students with the skills of basic concepts and assessment of various heads of income relating to taxation.

Syllabus for theory : 75 hours

Unit No	**Contents**	**Hours of instruction**
I	Basic Concepts: Definitions - income, agricultural income, assessees, previous year, assessment year, total income, casual income, Capital and revenue expenditure, residential status of Assessees and incidence of tax-liability: income exempted from tax. Exempted incomes.	15
II	Income under the head 'Salaries' – allowances – perquisites – deductions under the head - computation of salary income.	15
III	'Income from house property' and Income from 'Profit and gains of business or profession'.	15
IV	Income from Capital gain and Income from other sources.	15
V	Deductions from gross Total Income– Computation of tax liability of individuals (Simple problems only).	15
Text books	1.Income Tax Law & Practice - Gaur & Narang 2.Income Tax Law & Practice - Reddy & Murthy 3.Students Guide To Income Tax - Singhania V.K 4.Income Tax Law & Practice - Bhagavati Prasad	

QP Pattern:

Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8)
[4 Theory questions and 4 Problem questions]

Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12)
[1 Theory question and 3 Problem questions]

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td colspan="2">Semester No:</td><td>V</td></tr>
<tr><td colspan="3">Course Type: MID-5</td><td colspan="2">Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">COMPUTER APPLICATION IN CORPORATE OFFICES</td><td colspan="2">Maximum Marks</td><td>100</td></tr>
<tr><td colspan="2">Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>4</td><td>CIA</td><td colspan="2">(Theory 10 + Practical 10) 20</td></tr>
<tr><td>Practical</td><td>4</td><td>ESE</td><td colspan="2">(Theory 40 + Practical 40) 80</td></tr>
<tr><td></td><td></td><td></td><td colspan="2">Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="5">To familiarize with the application aspects of basic softwares in office administration</td></tr>
<tr><td colspan="6">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	Introduction to computer concepts – Components of computer –Characteristics of a computer –Classification of computer - Basic computer Architecture – Input – output devices – Software Concepts: Types of software – OS – Functions of OS –Windows operating system – Folder, File operation	15
II	Application of MS office – Application of MS Word in business Correspondence: letters, tables, mail merge, labels	15
III	Application of MS Excel: Graphs and Charts – Calculation of various Financial Functions - MS Access: Tables and Queries	15
IV	Application of MS Power Point : Introduction – Navigating in Power Point – Creation of Slides, animation and templates - Designing Presentations – Slide Show Controls	15
V	Application of Accounting Software Tally (Ver.9.ERP): Features of Tally – Creation of Company – Creation of Ledgers - Vouchers – P&L a/c – Balance Sheet – Inventory Handling – Creation of Stock Items – Invoice Creation.	15

Text books	Rajagopalan , S.P., Computer Application in Business, Vikas Publishing House, New Delhi
Reference books	1. Deepak Bharihoke., Fundamentals of IT, Excel Books, New Delhi. 2. Dhiraj Sharma., Foundation of IT, Excel Books, New Delhi. 3. Bhatnagar ,S.C. & Ramani , K.V., Computers and Information Management, Prentice Hall of India , New Delhi. 4. Martin, Principles of Data Base Management , Prentice Hall of India, New Delhi.

Note: ESE Written examination: 40 marks & Practical exam: 40 marks
ESE passing minimum is 40% i.e. 16 out of 40. CIA+ESE passing minimum is 40% i.e. 20 out of 50. Theory and Practicals are treated as separate components. No passing minimum in CIA.

Question Course Pattern: **[Maximum 40 marks]**

A : 5Q X 2 marks= 10 marks (No choice) [Question Nos. 1 to 5]
B : 5 Q X 3 marks= 15 marks (Out of 8 questions) [Question Nos. 6 to 13]
C : 1Q X 15 marks=15 marks (Out of 2 questions) [Question Nos. 14 to 15]

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**V**
Course Type: **MJD-11**			Course Code	
Course	**Winter Internship – 4 weeks**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory	5	CIA	25
	Practical	--	ESE	75
			Total	100

Program: **B.Com [Corporate Secretaryship]**		Semester No:	**VI**
Course Type: **MJD-12**		Course Code	
Course	**MANAGEMENT ACCOUNTING**	Maximum Marks	100
		Credits:	**4**
Hours of instructions per week	Theory: 6	CIA	25
	Practical: --	ESE	75
		Total	100

Course Objectives	The objective of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.

Syllabus for theory : 75 hours

Unit No	Contents	Hours of instruction
I	Management Accounting - Introduction - Meaning and Definition - Objectives - Management Accounting and Financial Accounting - Management Accounting and Cost accounting – Advantages and Disadvantages of Management Accounting.	10
II	Financial statements - types – limitations - tools of financial analysis - comparative, common size and trend percentages. Ratio Analysis - Nature and Interpretation - Utility and Limitations of ratios - Classification of ratios - Financial ratios - Profitability ratios - turnover ratios or activity ratios - proprietary ratios- Preparation of financial statements using Ratios - practical problems.	20
III	Funds Flow Analysis – Working Capital – Sources and application of funds - Construction of Funds flow statement - Funds from Operation. Cash Flow Analysis – Cash From Operation-Distinction between funds flow and cash flow - Construction of cash flow statement (AS3)- practical problems.	15
IV	Cost volume profit analysis: The objective of CVP analysis - Methods for calculating the break-even point - Ascertaining the sales volume required to achieve a target profit - Limitations of cost-volume profit analysis – Applications of CVP analysis in managerial decision making.	13
V	Budgets: Concept and Objectives of budget - Advantages and Limitations – Classification and Preparation of Budgets (Production, Sales, Cash, fixed and Flexible budgets only).	17

Text books		
	1. Management Accounting	- R. S. N. Pillai
	2. Principles of Management Accounting	- S. N. Maheswari
	3. Management Accounting	- Vashist & Saxena
	4. Management Accounting	- T.S.Reddy & Murthy

QP Pattern:

Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8)
[4 Theory questions and 4 Problem questions]

Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12)
[1 Theory question and 3 Problem questions]

Program: B.Com [Corporate Secretaryship]			Semester No:	VI
Course Type: **MJD-13**			Course Code	
Course	**TAX LAWS – II**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory	6	CIA	25
	Practical	--	ESE	75
			Total	100

Course Objectives	To familiarize with the assessment of assesses, tax administration, e-filing process. Learning Outcome: ➢To learn out Indirect Taxes. ➢To familiarize with valuation of excise and Customs Act. ➢To know about GST and its applicability to claim ITC. ➢To gain knowledge in difference between GST, CGST Act- SGST-IGST and UTGST.

Syllabus for theory : 75 hours

Unit No	**Contents**	**Hours of instruction**
I	Income Tax Authorities, Assessment procedure – E-filing – forms.	15
II	Indirect Taxes – canons of taxation – features – difference between direct and indirect taxes – advantages and demerits of indirect taxes Central Excise Act – definition – excise duty – types – valuation. Customs Act – objectives, scope –types of customs duty – valuation.	15
III	GST - scope, benefits - salient features - GST council - Minimal interface - Registration – supply- Input tax credit – refund - Levy and collection - e-way bill.	15
IV	GST Act - CGST Act – SGST- IGST Act –UTGST - GST (Compensation to the State) Act – features and provisions, Demand and recovery – offences and penalty.	15
V	Calculation of GST – Valuation of supply - Input Tax Credit - Basic calculations [Simple Problems only]	15
Text books	1. Income Tax Law and Practice – Gaur & Narang 2. Indirect Taxation - T.S. Reddy and Murthy 3. GST - Dr.V.Balachander.	

QP Pattern:	Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12) [Theory questions only] Section - B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20) [One problem and seven theory questions] Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25) [One problem and four theory questions]

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>VI</td></tr>
<tr><td colspan="3">Course Type: MJD-14</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">CORPORATE FINANCIAL MANAGEMENT</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>6</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To give the students a broad understanding of the scope and importance of finance function. To enable the students to understand working capital management, leverage, financial structure etc</td></tr>
</table>

<table>
<tr><td colspan="3">Syllabus for theory: 75 hours</td></tr>
<tr><th>Unit No</th><th>Contents</th><th>Hours of instruction</th></tr>
<tr><td>I</td><td>Corporate Finance – Objectives – Financial decisions –Risk-return trade off-Approaches - Functions of financial management- Significance.</td><td>8</td></tr>
<tr><td>II</td><td>Capitalization – Types of Capitalization - Capital Gearing – leverage analysis-operating, financial and composite leverages-practical problems.
Capital Structure – determinants-Theories of Capital Structure - Optimal capital structure- EBIT-EPS Analysis-practical problems.</td><td>18</td></tr>
<tr><td>III</td><td>Working capital management - Importance - operating cycle concept- Factors affecting working capital Financing - working capital budget - practical problems</td><td>15</td></tr>
<tr><td>I V</td><td>Receivables management - Need and importance – factors affecting receivables management – dimensions of receivables management –credit policy – credit standard – factoring services.</td><td>12</td></tr>
<tr><td>V</td><td>Capital budgeting- Meaning, Factors- Methods of capital expenditure proposals-payback period-Net present value- profitability index-accounting rate of return-accounting problems (IRR method excluded).</td><td>18</td></tr>
</table>

<table>
<tr><td>Text books</td><td>1. Dr.Ramachandran & Dr. R. Srinivasan - Financial Management
2. S. N. Maheswari - Financial Management
3. Khan & Jain - Financial Management</td></tr>
</table>

QP Pattern:

Section – A : 5 Q × 7 marks = 35 marks (5 out of eight questions) (Question numbers 1 to 8)
[4 Theory questions and 4 Problem questions]

Section – B : 2 Q × 20 marks = 40 marks (2 out of four questions) (Question numbers 9 to 12)
[1 Theory question and 3 Problem questions]

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>VI</td></tr>
<tr><td colspan="3">Course No: MJD-15 [Elective 1/2]</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">COMPREHENSIVE VIVA</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td></td><td></td><td></td></tr>
<tr><td>Practical</td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To expose the students to recollect the subject contents studied so far i.e. from semester one to six.</td></tr>
<tr><td colspan="5">Contents</td></tr>
</table>

The main aim of exposing the students to comprehensive viva voce examination is to recollect and regain the knowledge they have obtained during the course of study i.e. from first semester to six semester.

SCHEME OF THE COMPREHENSIVE VIVA

1. At the end of the sixth semester, the viva voce examination will be conducted for each and every student individually
2. The viva will cover from semester one to five
3. There is no internal mark for viva voce examination
4. Total mark for viva voce examination is 100
5. The viva voce examination will be based on the students' ability in respect of presentation skill, subject knowledge, fluency etc

Program: **B.Com [Corporate Secretaryship]**			Semester No:	**VI**
Course No: **MJD-15** **[Elective 2/2]**			Course Code	
Course	**Group Project**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory			
	Practical	Full semester study and work		
			Total	100
Course Objectives	To expose the students to research aspects and improve the analytical ability.			

Contents

B.Com. (Corporate Secretaryship) being a specialized program contains theoretical and practical components in the curriculum. The students, after their fifth semester examination, have elective subject under CBCS. One of the electives is group project.

The group project gives an opportunity to work with a group of co-students and investigate a topic that is relevant to the course of study. The purpose of this assignment is threefold. First, as a group project it is designed to learn research methodology and application of statistics in research. Second, writing is an important skill in any profession and this is an opportunity for the students to hone the writing skills. Finally, this assignment also provides an opportunity to develop effective communication and presentation skills.

A project guide will be allotted to the group to guide the students and in consultation with the guide, the group will develop and hone empirical research question and topic, search the research literature, read and analyze the literature, frame objectives and in line with objectives the group of students should collect data and analyze and form conclusions.

SCHEME OF THE TRAINING REPORT

1. After the completion of the project work, the students should prepare project report based on the advice of the guide. One copy of the group project report should be submitted and total number of pages of the report should be between 30 to 50 pages.
2. The report should be in computer print in one and half line space, on two sides printing in A4 sheet.
3. The report should be in spiral binding form. (Other forms of binding are not accepted.)
4. The report must be certified and submitted through the guide and countersigned by the HOD on or before 31st March.

EVALUATION OF THE REPORT

1. The project report will be on par with one written Course and the maximum mark is 100.
2. The internal mark for the project work & report is 25 which are awarded by the concerned guide based on the merits of the project report.
3. Group viva voce examination on the report will be conducted by a panel consisting of HOD, the concerned academic guide and one more faculty from the department.
4. Valuation of the report is to be done with the following criteria and break up of marks.

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>VI</td></tr>
<tr><td colspan="3">Course Type: MID-6</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">INTERNET AND E-COMMERCE</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>4</td><td>CIA</td><td>(Theory 10 + Practical 10) 20</td></tr>
<tr><td>Practical</td><td>4</td><td>ESE</td><td>(Theory 40 + Practical 40) 80</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To familiarize with the concepts and application of management information system in corporate sector</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	Internet: Uses – application –advantages –History of www-web –difference between Internet and web –ISP – Internet addressing – Internet protocol –DNA –web browser – URL- DNS Download -Upload – online –offline –Type of Internet connection – modem –E-mail function – advantages – disadvantages – Search Engine	15
II	HTML: Introduction – HTML TAGS- Structure – Basic commands –list- table – Linking document –adding Graphics to HTML – Image map – Frames	15
III	Introduction : What is E-commerce – Evolution – Nature –Scope – Issues in Implementation – Impact, challengers & limitations of E-commerce – Market forces influencing I-Way –components of I-way –Classification of E-commerce – difference – application – benefits –advantages and disadvantages – E-commerce Technologies – Framework	15
IV	Electronic payment System (EPS) –EFT-online banking –EDI: Introduction – Components –EDI legal , security and privacy issues – EDI & E-commerce - (VAN) value added networks: Application - limitation – Advantages – Future	15
V	Online Shopping: Introduction – Process – advantages – disadvantages – E-payment : Benefits – Components of online credit processing – popular E-payment methods	15

Text books	Introduction to Information Technology by Dr. P. Rizwan Ahmed (Margham Publication) E-commerce by Dr. K. Abirami Devi, Dr.M.Alagammai (Margham Publication)
Reference books	Frontiers of E-commerce by Dr.Kalkjala E-Commerce & E-Business by Dr.C.S.Rayudu.

Note: ESE Written examination: 40 marks & Practical exam: 40 marks
ESE passing minimum is 40% i.e. 16 out of 40. CIA+ESE passing minimum is 40% i.e. 20 out of 50. Theory and Practicals are treated as separate components. No passing minimum in CIA.

Question Course Pattern: **[Maximum 40 marks]**
A : 5 Q X 2 marks= 10 marks (No choice) [Question Nos. 1 to 5]
B : 5 Q X 3 marks= 15 marks (Out of 8 questions) [Question Nos. 6 to 13]
C : 1 Q X 15 marks=15 marks (Out of 2 questions) [Question Nos. 14 to 15]

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>VII</td></tr>
<tr><td colspan="3">Course Type: MJD-16</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">INTERNATIONAL BUSINESS POLICIES</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>6</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To familiarize students with the important terms and policies on international trade</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	**International Trade:** Introduction, Meaning, General Agreement on Tariff and Trade (GATT)-Basic principles of W.T.O. & G.A.T.T.-Functions.	15
II	**World Trade Organization (W.T.O.):** Agreements under W.T.O. W.T.O. Provisions on Anti-Dumping – Anti-Dumping Duties, W.T.O.-Subsidies and Countervailing Duties.	15
III	**Foreign Collaboration & Joint Ventures:** Industrial Policy & Foreign Direct Investment (FDI)-Types, advantages and Disadvantages – Kinds of Collaboration & Joint Ventures.	15
IV	**Export – Import Policy:** EXIM Policy, Main Features, Export Promotion Schemes, Special Economic Zones (SEZ), Deemed Export, Export Trading Houses, Export Promotion Councils & Organization, Balance of Trade & Payments.	15
V	**Settlement of Disputes under W.T.O.:** Dispute Settlement Mechanism under W.T.O., Rules, Regulation & Procedure.	15

Text books	1. Arora.V.S.-International Business-Tamil Nadu Book House 2. Rao.M.B. & Manjula Guru-W.T.O. & International Trade-Vikas Publishing House Pvt. Ltd. 3. Justin Paul-International Business-Prentice Hall of India.

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

Program: B.Com [Corporate Secretaryship]			Semester No:	**VII**
Course Type: MJD-17			Course Code	
Course	**BUSINESS ETHICS AND CORPORATE GOVERNANCE**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory	6	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To equip students with social responsibility and familiarize knowledge on Corporate Governance			
Syllabus for theory : 75 hours				

Unit No	**Contents**	**Hours of instruction**
I	**Business Ethics:** Meaning, Theories of Ethics – Utilitarian, Rights views of Ethics, Theory of Justice View of Ethics, Teleological, Deontological Theories, Business Ethics: Scope and advantages	15
II	**Corporate Governance**: Meaning, Definitions – Need – Theories – Elements, Process, Principles, Advantages – Corporate Governance Report.	15
III	**Financial Disclosure and Corporate Governance**: Transparency in Financial Disclosure in Corporate Sector – Disclosure Norms, Corporate Governance & Shareholders-Stakeholders Rights. Governance and Compliance Risk Forums.	15
IV	**Board Effectiveness:** Meaning, Board Composition, Factors for effectiveness of Board, Board Committees: Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship committee	15
V	**Corporate Social Responsibility (CSR)**- Introduction, Types, Applicability, CSR Committee: - Functions, List of CSR activities – VII Schedule, CSR Policy, CSR Expenditure.	15
Text books	1. Fernando, A.C. (2013). Business Ethics: An Indian Perspective (2 edition.). New Delhi: Pearson. 2. Gosh, B. N. (2011). Business Ethics and Corporate Governance. New Delhi: Tata McGraw-Hill. 3. Mandal, S. K. (2012). Ethics in Business and Corporate Governance. New Delhi: Tata McGraw Hill. 4. ICSI Material for Company Law	

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>VII</td></tr>
<tr><td colspan="3">Course Type: MJD-18</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">RESEARCH METHODOLOGY</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>6</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To give an understanding about the formulation of research objectives to determine the scope, depth and overall direction of the research.</td></tr>
<tr><td colspan="5">Syllabus for theory : 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	**Introduction to Research** Research: Meaning – Objective/Purpose – Types and Methods of Research.	15
II	**Research Design & Problems** Research Design: Formulation of Hypothesis; Research Problems: Identification–Selection and Framing of Research Problems.	15
III	**Data Collection** Collection of Data: Primary Data & Secondary Data – Meaning & its Sources. Processing of Data: Editing, Coding & Tabulation.	15
IV	**Sampling & Scaling** Sampling & Scaling Techniques-Meaning and its Types.	15
V	**Research Report** Report Writing: Types of Reports – Style of Reporting – Contents of Reports- Steps in Drafting a Report	15

Text books

1. Kothari C.R., Research Methodology Wiley Eastern, NewDelhi1st Edition, 1986
2. Gupta S.P., Statistical Methods Sultan Chand & Sons, New Delhi, 6th Edition, 1975
3. Saravanavel P**.,** Research Methodology, Kitab Mahal, Allahabad, 3rd Edition, 1992.

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

Program: B.Com [Corporate Secretaryship]			Semester No	**VII**
Course Type: **MID-7**			Course Code	
Course	**INSURANCE – LAW AND PRACTICE**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per Week	Theory	4	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To expose the students to imparts knowledge on laws and practices of insurance			
Syllabus for theory: 75 hours				

Unit No	Contents	Hours of instruction
I	**Insurance**: Concept, Definitions, Principles of Insurance, Types of Insurance, **Regulation of Insurance:** Insurance Regulatory and Development Authority of India (IRDAI)-Powers & Functions. Risk Management in Insurance-Types of Risk-Process.	15
II	**Life Insurance Practices**: Life Insurance-Concept, Types of Life Insurance, Premium and Bonuses; Procedure to Claim Life Insurance Policies.	15
III	**Health Insurance**: Concept, Health Financing Models and Health Insurance Products in India; Health insurance Policy Forms and Clauses; Regulatory and Legal Aspects of Health Insurance; Customer Service in Health Insurance; Health Insurance fraud; Reinsurance.	15
IV	**General Insurance Practices and Procedures**: Introduction to General Insurance; Policy documents and forms; Underwriting; Ratings and Premiums; claims. **Fire and Consequential Loss Insurance**: Basic Principles, Procedures for Fire Insurance Claim and the Fire Policy **Marine Insurance**: Basic concepts; Fundamental principles; Underwriting; Types of covers; Marine Claims; Marine Recoveries; loss prevention and reinsurance,	15
V	**Motor Insurance**: Introduction to motor Insurance; Type of Motor Vehicles, Documents and Policies; Underwriting in Motor Insurance; and Motor Insurance Claims; Legal aspects of Third party claims, Important Decisions on Motor Vehicle Act.	15
Text books	1. P. Periasamy – Fundamental of Insurance - Vijay Nicole Imprint Pvt Ltd., 2. P.K. Gupta – Insurance and risk management - Himalaya publishing 3. Mishra .M.N. & Mishra S.B – Insurance Principle and practice S.Chand	

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>VII</td></tr>
<tr><td colspan="3">Course Type: MID-8</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">HUMAN RESOURCE MANAGEMENT</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td>4</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td>Course Objectives</td><td colspan="4">To expose the students to imparts knowledge on Human Resource Management.</td></tr>
<tr><td colspan="5">Syllabus for theory: 75 hours</td></tr>
</table>

Unit No	Contents	Hours of instruction
I	**INTRODUCTION TO HRM** Definition of HRM; objectives, Evolution and Growth - Functions, Role of Human Relations in HRM - Qualities of a HR Manager – HR policies.	15
II	**RECRUITMENT AND SELECTION** Determination of the quality of the personnel; Job analysis, Job Specification and Job Description. HR Planning: Objectives and Process - Recruitment and selection: Meaning, Process of selection, Test and interview methods- Placement and Induction.	15
III	**TRAINING AND DEVELOPMENT** Meaning, Significance, Training and Development methods for Operatives and managers - Training of Operatives – Executive development- Identification of training needs – methods – Evaluation of training	15
IV	**PERFORMANCE APPRAISAL** Performance Appraisal : Meaning, Methods of Performance appraisal - Post Appraisal Interview- Essentials of a Good Appraisal System- Promotion - Transfer of employees.	15
V	**GRIEVANCE HANDLING AND DISCIPLINE** Meaning of Grievance – Causes of Grievances – grievance handling procedure; Discipline – Essentials of a good disciplinary system- procedure for disciplinary action - Kinds of Punishment – McGregor's Hot Stove Rule.	15

Text books	1. Personnel Management and Industrial relations - P.C.Tripathi 2. Personnel Management - C.B. Memoria 3. Human Resource Management - C.B. Gupta 4. Human Resource Management - S.S.Khanka	

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

<table>
<tr><td colspan="4">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>VIII</td></tr>
<tr><td colspan="4">Course Type: MJD-19</td><td>Course Code</td><td></td></tr>
<tr><td colspan="2" rowspan="2">Course</td><td colspan="2" rowspan="2">CORPORATE RESTRUCTURING</td><td>Maximum Marks</td><td>100</td></tr>
<tr><td>Credits:</td><td>4</td></tr>
<tr><td colspan="2" rowspan="2">Hours of instructions per week</td><td>Theory</td><td>6</td><td>CIA</td><td>25</td></tr>
<tr><td>Practical</td><td>--</td><td>ESE</td><td>75</td></tr>
<tr><td colspan="2"></td><td></td><td></td><td>Total</td><td>100</td></tr>
<tr><td colspan="2">Course Objectives</td><td colspan="4">To familiarize with the concepts of corporate restructuring methods and procedures.</td></tr>
<tr><td colspan="6">Syllabus for theory : 75 hours</td></tr>
<tr><td>Unit No</td><td colspan="4">Contents</td><td>Hours of instruction</td></tr>
<tr><td>I</td><td colspan="4">Introduction: Meaning of corporate restructuring – need, scope and modes of restructuring – global scenario – national scenario – strategic planning – competitive advantage and core competence – strategy formulation – routes for executing strategy – types of corporate restructuring.</td><td>15</td></tr>
<tr><td>II</td><td colspan="4">Mergers and Amalgamation: Concept, need and reason – legal aspects – procedural aspects relation to commencing of meeting and presentation of petition including documentation.</td><td>15</td></tr>
<tr><td>III</td><td colspan="4">Takeover: Meaning and concept – types of takeovers – legal aspects – SEBI takeover regulation of takeover code – procedural aspects – economic aspect – financial aspect – payment of consideration – bailout takeover – takeover of sick units.</td><td>15</td></tr>
<tr><td>IV</td><td colspan="4">Corporate Demerges/Splits and Division: Difference between demerges and reconstruction modes of demergers – by agreement, under scheme of arrangement, by
voluntary winding up, tax aspects – tax relief, Indian scenario – revers merges</td><td>15</td></tr>
<tr><td>V</td><td colspan="4">Financial Restructuring: Buy-back of shares – concepts and necessity – SEBI guidelines– Govt.'s guidelines – procedure and practice for buy-back of shares.</td><td>15</td></tr>
<tr><td colspan="2">Text books</td><td colspan="3">1. Verma JC – Corporate mergers, amalgamations and takeovers
2. Corporate Restructuring: Law and practice - ICSI study material
3. Brojendra Nath Banerjee - Company takeovers</td><td></td></tr>
<tr><td colspan="6">QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)</td></tr>
</table>

Program: B.Com [Corporate Secretaryship]			Semester No:	**VIII**
Course Type: **MJD-20**			Course Code	
Course	**SECURITIES LAWS AND CAPITAL MARKETS**		Maximum Marks	100
			Credits:	**4**
Hours of instructions per week	Theory	6	CIA	25
	Practical	--	ESE	75
			Total	100
Course Objectives	To enable the students to understand the operations of capital markets and knowledge securities laws			
Syllabus for theory : 75 hours				

Unit No	**Contents**	**Hours of instruction**
I	**Securities Contracts (Regulation) Act, 195**: Important Definitions; Powers of recognized stock exchanges – Role of Clearing Corporation - Public issue and listing of securities: Rules relating to Public Issue and Listing of Securities under Securities Contracts (Regulation) Rules, 1957. Procedure and power of Securities Appellate Tribunal - Penalties for contraventions.	15
II	**SEBI Regulations relating to Securities:** An Overview of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 - SEBI (Listing Obligations and disclosure requirements) regulations, 2015 - SEBI (Prohibition of Insider Trading) Regulations, 2015 : Unpublished price sensitive information (UPSI); Disclosures; Codes of fair disclosure and conduct; Penalties and Appeals.	15
III	**Depositories Act, 1996:** Depository system in India; role and functions of depositories; depository participants; Admission of securities; Dematerialization and Re-materialization; Depository Process; Inspection and Penalties; Internal Audit and Concurrent Audit of Depository Participants.	15
IV	**Capital Market Investment Institutions and Aspects of Primary Market:-** Domestic Financial Institutions (DFI), Qualified Institutional Buyers (QIB), Foreign Portfolio Investors (FPI), Private Equity, Angel Funds, HNIs, Venture Capital, Pension Funds, Alternative Investment Funds. Aspects of Primary Market – Book Building, ASBA, Green Shoe Option	15
V	**Overview of Secondary market:** Stock exchanges – functions; difference between primary and secondary markets, Development of stock market in India; Stock market and its operations, Trading Mechanism, Grouping basis of Sensex, Nifty; suspension and penalties; Surveillance Mechanism; risk management in secondary market.	15
Text books	1. L. Natrajan – Investment Management and security analysis and Portfolio management 2. Dr. Ranganathan M & Madhumathi R – Investment Analysis and |Portfolio Management 3. Dr. R Maria Inigo – Financial Markets and Services. 4. ICSI Study Material for “Securities Laws and Capital Markets”	

QP Pattern: Section - A: 10 Q × 2 marks = 20 marks (10 out of twelve questions) (Question numbers 1 to 12)
Section – B: 5 Q × 5 marks = 25 marks (5 out of eight questions) (Question numbers 13 to 20)
Section - C: 3 Q × 10 marks = 30 marks (3 out of five questions) (Question numbers 21 to 25)

<table>
<tr><td colspan="3">Program: B.Com [Corporate Secretaryship]</td><td>Semester No:</td><td>VIII</td></tr>
<tr><td colspan="3">Course No:MID-9</td><td>Course Code</td><td></td></tr>
<tr><td rowspan="2">Course</td><td colspan="2" rowspan="2">RESEARCH PROJECT & VIVA</td><td>Maximum Marks</td><td></td></tr>
<tr><td>Credits:</td><td>12</td></tr>
<tr><td rowspan="2">Hours of instructions per week</td><td>Theory</td><td></td><td></td><td></td></tr>
<tr><td>Practical</td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td>Course Objectives</td><td colspan="4">To impart analytical ability to students and make them aware of systematic procedure for exploring research ideas.</td></tr>
<tr><td colspan="5">Contents</td></tr>
</table>

The main aim of the research project is to expose the students to gain analytical ability by undertaking a research project - while doing so, the students will apply their knowledge gained in research methodology subject and also use statistical tools to arrive at a decision. A viva voce examination will be conducted to test the knowledge of the student in the project.

SCHEME

1. During eight semester, the students will be allotted research guide and with the help of the guide, they will proceed with.
2. Finally, the students will subject research project and will be evaluated by the guide.
3. The viva voce examination will be conducted based on the students' ability in respect of presentation skill, subject knowledge, fluency etc.