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Undergraduate Programme

Curriculum and Syllabus for

B.Com. Corporate Secretaryship

(With effect from the Academic Year 2023-24)

JUNE 2023

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

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1. PREAMBLE

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

2. PROGRAM LEARNING OUTCOMES

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

3. NATURE AND EXTENT OF THE PROGRAMME

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

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

4. AIM OF THE PROGRAMME

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

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

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

5. GRADUATE ATTRIBUTES

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

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

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

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

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

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

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

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

Value additions in the Revamped Curriculum:

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

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

Credit Distribution for UG Programmes

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

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

First Year – Semester-I

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

Semester-II

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

Second Year – Semester-III

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

Semester-IV

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

Third Year - Semester-V

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

Semester-VI

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

Consolidated Semester wise and Component wise Credit distribution

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

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

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

B.COM –CORPOATE SECRETARYSHIP

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

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

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

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

FIRST YEAR – SEMESTER – I

CORE-I: FINANCIAL ACCOUNTING - I

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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

FIRST YEAR – SEMESTER – I

CORE–II: PRINCIPLES OF MANAGEMENT

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

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

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

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Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

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

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS COMMUNICATION

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER - I

SKILL ENHANCEMENT COURSE - SEC1

B. LOGISTICS MANAGEMENT

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

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CO	Course Outcomes
CO1	Understand the basic concepts of Logistics
CO2	Identify the opportunities in the field of logistics
CO3	Exploring the value chain functions and supply chain relationships
CO4	Learning the technology related to logistics
CO5	Analyse the storage and order processing procedures and forecasting techniques
Reference Books	
1	John J. Coyle, C. John Langley, JR., Robert A. Novack, Brian J. Gibson – Supply Chain Management A Logistics Perspective – ENGAGE, New Delhi
2	Joel D. Wisner, Keah-Choon Tan, G. Keong Leong – Principles of Supply Chain Management A Balanced Approach – CENGAGE, New Delhi
3	Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', MacMillan India Ltd, 2003.
4	Chase, R.B., Shankar, R. and Jacobs, F.R. 'Operations Management and Supply Chain Management', McGraw Hill Publications, 13 th edition, 2018.
5	Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson Education India, 6 th edition, 2016.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
6	www.managementstudyguide.com
7	https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
8	https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Management%20andOrganisation/fundamentals-of-supply-chain-management.pdf
9	https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn

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Foundation Course FC
Fundamental Concepts of Accounting & Commerce

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

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

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FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

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

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

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

ELECTIVE– II: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER - II

SKILL ENHANCEMENT COURSE

SEC-2: EVERYDAY BANKING

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

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

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FIRST YEAR – SEMESTER - II

SKILL ENHANCEMENT COURSE

SEC-3: ESSENTIAL SKILLS FOR PERSONAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S2D	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the interpersonal skills								
LO2	To learn the interpersonal skills practically								
LO3	To explore the types of study skills and memory								
LO4	To learn techniques to manage test anxiety								
LO5	To learn about types of anger and techniques to handle it								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Interpersonal skills: meaning; qualities for interpersonal effectiveness, Types of interpersonal skills: counselling skills, assertiveness, group facilitation. Application of interpersonal skills to different work and family/social setting and its impact.								6
II	Activity based exercises: Interpersonal skills in action – Ice breaking, self-analysis exercise, brainstorming exercise, listening activity, alternating chair activity, questioning activity, body language, expressing feeling activity, assertiveness skills activity, interviewing skills activity, preparing CV, confidence building activity.								6
III	STUDY SKILLS: Definition of study skills. Characteristics of study skills- Components of study skills. Developing healthy study habits. Memory- short term memory- long term memory- techniques of improving memory-forgetting-causes of forgetting.								6

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IV	Attention- span of attention- division of attention – enhancement attention – environment and social factors affecting attention- Test Anxiety – management of anxiety and techniques to improve concentration	6
V	Anger Management – Definition and characteristics of anger- forms of anger-management of anger-Relaxation techniques- yoga -meditation	6
TOTAL		30
CO	Course Outcomes	
CO1	Define interpersonal skills and list the qualities for interpersonal effectiveness.	
CO2	Make use of various interpersonal skills through experiential learning	
CO3	Define the concept of study skills	
CO4	Examine the components of study skills, its assessment and develop healthy study habits	
CO5	Examine the forms of anger and ways to manage it.	
Reference Books		
1	Philip Burnard. (1995). Interpersonal skills training. A sourcebook of activities for trainers. New Delhi : Viva Books Private Limited.	
2	Jeffrey S.Neid (2007). Psychology concepts ad applications . 2ndedition . New York: Houghton Miffilin Company .	
3	Bellack , A.S and Hersen , M.(Eds)(1979). Research and practice in social skills training. New York. Plenum Press.	
4	Velma Walker & Lynn Brokaw, Becoming Aware, Seventh Edition, Kendall/Hunt Publishing Company, 1998.	
5	Ronald T. Potter-Efron & Pat S. Potter-Efron, 10 Ways to overcome Anger, New Harbinger Publications, Inc, 2003	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	A beginner’s guide to interpersonal relationships - Udemy.com	
2	Effective Interpersonal skills – Udemy.com	
3	https://www.mooc-list.com/course/improving-your-study-techniques-futurelearn?__cf_chlTk=xfOi6IjaTmjFKmCJV.5Jz..iqhABI26N4il5zlsnPOk-1688054709-0-gaNycGzNDKU	
4	Comprehensive anger management - Udemy.com	
5	Anger management techniques that actually work – Udemy.com	

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

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

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

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

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

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

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

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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER – III

ELECTIVE - III: FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218E3B	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.								12
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage								12
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.								12

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IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.	12
V	Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
TOTAL		60
THEORY 40% & PROBLEMS 60%		
Course Outcomes		
CO1	Recall the concepts in financial management.	
CO2	Apply the various capital structure theories.	
CO3	Apply capital budgeting techniques to evaluate investment proposals.	
CO4	Determine dividend pay-outs.	
CO5	Estimate the working capital of an organization.	
Textbooks		
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.	
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.	
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.	
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.	
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.	
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.	
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.	
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.	
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAG E	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - III

Skill Enhancement Course – SEC 4 – Business Building Skills

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

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

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SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING – II

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

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

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

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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR– SEMESTER– IV

CORE PAPER VIII –PRINCIPLES OF MARKETING

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR– SEMESTER– IV

ELECTIVE IV –GST & CUSTOMS LAW

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

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

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE-I

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

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

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

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Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

3 – Strong, 2- Medium, 1- Low

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

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

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THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 1 /2: INDUSTRIAL LAWS

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 4 /4: RESEARCH METHODOLOGY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
318E5D	4				3	4	25	75	100
Learning Objectives									
LO1	To acquire knowledge with regard to research methods and reporting								
LO2	To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals								
LO3	To provide knowledge on research methods, techniques and the process and								
LO4	To develops skills in the application of research methods for business problems Solving								
LO5	To analyse the research problems through systematic research methodology								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Research – Meaning and Significance – Objectives – Types – Research Process – Commonproblems encountered in research – Ethics in Research.								12
II	Research Problems: Meaning – Selection and Formulation – Review of available literature –Techniques involved in defining a problem								12
III	Research Design: Meaning and need for research design – Feature of a good design – Differentresearch design								12
IV	Data Collection: Methods – Primary and Secondary Data – Observation – Interviews –Questionnaire – Constructing a Questionnaire.								12
V	Sampling – Fundamentals – Types – Sampling errors and data collection errors – Sample sizeand its distribution – Testing the appropriateness of a sample								12
TOTAL								60	
Course Outcomes									
CO1	Examine the Research Design of various types of research.								
CO2	Compare and contrast the different methods of data collectionand its presentation								
CO3	Complete the analysis of Correlation and Regression to arriveinferences.								

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CO4	Create the formulation of Hypothesis, testing of Hypothesis and construct the Research Reports based on the analysis.
CO5	Analyse the research problems through systematic research methodology
Textbooks	
1	Kothari C.R. – Research Methodology.
2	Paneerselvam - Research Methodology - Prentice Hall of India
3	Gupta.S - Research Methodology & Statistical Techniques
4	Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.
5	GopalLal Jain - Research Methodology - methods, tools & techniques – Tamilnadu Book House
Reference Books	
1	Business Research Methods – Alan Bryman & Emma Bell, Oxford University Press.
2	Krishnaswamy - Research Methodology - Pearson Education India
3	Donal R. Cooper & Pamela S. Schindler – Business Research Methods.
4	Harouneh A.B.E.M - Research Methodology - Tamilnadu Book House
5	Dr M Ranganatham, Business Research Methods, Himalayas Publishing
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.socialpsychology.org
2	https://www.everydayresearchmethods.com/travel/
3	https://blogs.bodleian.ox.ac.uk/ssl/2019/05/28/resources-for-research-methods-and-statistical-analysis/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	3	2	3	3	3	3
CO2	3	2	3	3	3	3	2	3	3	3	3
CO3	3	2	3	3	3	3	2	3	3	3	3
CO4	3	2	3	3	3	3	2	3	3	3	3
CO5	3	2	3	3	3	3	2	3	3	3	3
TOTAL	15	10	14	15	15	15	10	15	15	15	15
AVERAGE	3	2	2.8	3	3	3	2	3	3	3	3

3 – Strong, 2- Medium, 1- Low

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

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

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - VI

CORE – XIV: INCOME TAX LAW AND PRACTICE – II

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

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

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

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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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CORE –XV: INSTITUTIONAL TRAINING

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

Guidance for preparing the project report

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

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

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

The training shall broadly relate to

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

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

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

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary.

The following types of organizations may be selected for the training:

1. Private and Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks.
3. Office Equipment Marketing Organizations.
4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary.

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

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5/6 ENTREPRENEURIAL DEVELOPMENT

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

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

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

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

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

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 7 / 8:

SECURITIES LAW & REGULATION OF FINANCIAL MARKETS

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low