

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

B.Com- CS with CA (Corporate Secretaryship with Computer Applications)

(For the students admitted from the academic year 2017-18 and onwards)

SCHEME OF EXAMINATIONS : CBCS Pattern

Part	Study Components	Course Title	Ins. hrs / week	Examinations				
				Dur. Hrs	CIA	Marks	Total	Credits
	SEMESTER –I							
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Financial Accounting-I		5	3	25	75	100	4
III	Core II – Business Management		4	3	25	75	100	4
III	Allied Paper I - Computer Applications in Corporate Office		5	3	25	75	100	4
III	Computer Practical – I		2	-	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
	SEMESTER –II							
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Financial Accounting-II		5	3	25	75	100	4
III	Core IV – Law of Insurance		5	3	25	75	100	4
III	Allied Paper II – Computer Practical – I		6	3	40	60	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
	SEMESTER –III							
III	Core V – Commercial Law		6	3	25	75	100	4
III	Core VI – Companies Act 2013 and Secretarial Practice-I		6	3	25	75	100	4
III	Core VII – Data Base Management System		6	3	25	75	100	4
III	Allied : III - Business Mathematics		5	3	25	75	100	4
III	Computer Practical		2	-	-	-	-	-
V	Skill based Subject- 1 : Corporate Communication		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-Major Elective–I : Yoga for Human Excellence # / Women’s Rights # Constitution of India#		2	3	50		50	2
	SEMESTER –IV							
III	Core VIII – Corporate Accounting-I		5	3	25	75	100	4
III	Core IX -Companies Act 2013 and Secretarial Practice-II		5	3	25	75	100	4
III	Core X – Programming in C		5	3	25	75	100	4
III	Core XI – Business Statistics		5	3	25	75	100	4
III	Allied: IV–Computer Practical-II (C Programming & Tally)		5	3	40	60	100	4
V	Skill based Subject- 2 : Practical Banking		3	3	20	75	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #		2	3	50		50	2

SEMESTER –V							
III	Core XII – Cost Accounting	6	3	25	75	100	4
III	Core XIII – Industrial Law	5	3	25	75	100	4
III	Core XIV – Corporate Accounting-II	5	3	25	75	100	4
III	Core XV – Taxation - I	5	3	25	75	100	4
IV	Business Environment #	2	3	-	-	50	2
III	Elective –I :	4	3	25	75	100	4
V	Skill based Subject- 3 : Marketing Management	3	3	20	55	75	3
SEMESTER –VI							
III	Core XVI –Corporate Laws	6	3	25	75	100	4
III	Core XVII - Management Accounting	6	3	25	75	100	4
III	Core XVIII - Taxation – II (Indirect Taxes)	5	3	25	75	100	4
III	Elective –II :	5	3	25	75	100	4
III	Elective –III :	5	3	40	60	100	4
V	Skill based Subject- 4 : Securities Management	3	3	20	55	75	3
IV	Extension Activities @	-		50	-	50	2
Total						3500	140

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Visual Basic (Theory)
	B	Management Information System
	C	Software Engineering
Elective – II	A	Internet and E-Commerce
	B	Corporate Governance
	C	Oracle (RDBMS)
Elective - III	A	Visual Basic (Practical)
	B	HTML - Java Script
	C	Web Technology

Note :

The existing syllabus be followed for the above papers (except – **Financial Accounting II, Companies Act 2013 and Secretarial Practice-I, Companies Act 2013 and Secretarial Practice-II and Cost Accounting**) the syllabi for **Financial Accounting II, Companies Act 2013 and Secretarial Practice-I, Companies Act 2013 and Secretarial Practice-II and Cost Accounting** are furnished below:

SEMESTER – II-FINANCIAL ACCOUNTING II

Unit – I : Self balancing Ledgers – Fire claims and claims for loss or profits.

Unit – II : Consignments Accounts (Separate Book Maintenance only) – Depreciation

Unit – III : Branch Accounts and Departmental Accounts

Unit – IV : Accounting of Non-trading Concerns

Unit – V : Single Entry – Preparation of Statement of Affairs – Conversion of Single entry into Double entry – Calculation of missing figures.

Reference Books :

1. S. P. Jain & K. L. Narang – Advanced Accountancy
2. T. S. Grewal – Double Entry Book Keeping
3. Dr. Shukla – Principles of Accountancy.
4. T.S.Reddy & Murthy – Financial Accounting
(Problems – 80 % and Theory 20 %)

Semester-III

COMPANIES ACT 2013 AND SECRETARIAL PRACTICE – I

Unit – I

Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment , legal position – qualification – duties and liabilities of a secretary.

Unit – II

Memorandum of association- forms – contents – procedures for alteration- secretarial duties – articles of association – forms and contents- procedures for alteration- the Doctrine of Indoor management- distinguish between memorandum and articles.

Unit – III

Prospectus – Meaning and contents – Deposits – Deemed Deposits - Secretarial duties with regard to Prospectus and Deposits.

Unit – IV

Share Capital – kinds of capital – alteration – production – issue and allotment of shares- book building scheme- share certificate – transfer and transmission of shares – E-filing- secretarial duties.

Unit – V

Borrowing powers – methods of borrowing – mortgages and charges – registration of charges – legal provisions - secretarial duties with regard to borrowing.

Reference Books:-

1. N.D.Kapoor – Company Law and Secretarial Practice – 2013 Act
2. Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act - Vijay Nicol Publication

SEMESTER – IV

COMPANIES ACT 2013 AND SECRETARIAL PRACTICE – II

UNIT – I

Company Meeting – kinds of meetings – requisites of a valid meeting – Agenda – minutes – quorum – proxy – voting – poll – motion and resolution – Secretarial Standards (SS -1 & SS -2) – Secretarial duties in connection with meetings.

UNIT - II

Directors – appointment – qualification – Kinds – removal – casual vacancy – powers, duties, liabilities – managing director – appointment – rights and duties – KMP (Key Managerial Person) – Secretarial duties.

UNIT – III

Books of Accounts and Registers – inspections – annual returns – circulation and filing – directors report – chairman’s speech – appointment of auditors – qualification of auditors – auditors report – removable of auditors – secretarial duties.

UNIT – IV

Dividend – definition – statutory provision – power of board of directors regarding dividend – interim dividend – unclaimed dividend – dividend warrant – payment of interest out of capital – secretarial duties in connection with dividend.

UNIT – V

Winding up – meaning – modes of winding up – petitions for winding up – consequences of winding up – National Company Law Tribunal (NCLT) – duties of secretary in respect of each winding up.

Reference Books:-

1. N.D.Kapoor – Company Law and Secretarial Practice – 2013 Act
2. Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act - Vijay Nicol Publication

SEMESTER – V

COST ACCOUNTING

UNIT- I

Cost Accounting - Meaning and Objectives - Elements of cost - Preparation of cost sheets.

UNIT- II

Material control- treatment of issue of material - Labour - methods of wage payment - Overheads - Classification, Apportionment and Absorption.

UNIT- III

Reconciliation of Cost Accounting and Financial Accounting.

UNIT- IV

Methods of Costing – Service Costing or Operation Costing – Process Costing (Excluding inter process profit and joint and byproduct costing).

UNIT- V

Material Costing - Break even analysis - Standard costing (Material and labour simple variances only).

TEXT BOOK

Cost Accountancy - S P Jain and K L Narang

(Problems – 80 % and Theory 20 %)