

**BHARATHIAR UNIVERSITY,COIMBATORE-641 046**

**B.Com-CS (Corporate Secretaryship) with Diploma in Secretarial Practice**  
(For the students admitted during the academic year 2008-2009 and onwards)

**SCHEME OF EXAMINATIONS : CBCS PATTERN**

Part	Study Components	Course Title	Ins. hrs / week	Examinations				Credits
				Dur.Hrs	CIA	Marks	Total	
	<b>SEMESTER –I</b>							
I	Language-I		6	3	25	75	100	3
II	English-I		6	3	25	75	100	3
III	Core I – Financial Accounting-I		5	3	25	75	100	4
III	Core II – Business Management		5	3	25	75	100	4
III	Allied Paper I : Managerial Economics		6	3	25	75	100	5
IV	<b>Environmental Studies #</b>		2	3	-	50	50	2
	<b>SEMESTER –II</b>							
I	Language-II		6	3	25	75	100	3
II	English-II		6	3	25	75	100	3
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 : Fundamental of Information Technology		6	3	25	75	100	5
IV	<b>Value Education – Human Rights #</b>		2	3	-	50	50	2
	<b>SEMESTER –III</b>							
III	Core V – Financial Accounting-III		6	3	25	75	100	4
III	Core VI – Commercial Law		6	3	25	75	100	4
III	Core VII – Company Law and Secretarial Practice		7	3	25	75	100	4
III	Allied : III - Business Mathematics		6	3	25	75	100	5
IV	<b>Skill based Subject 1 (Diploma)</b> <b>Paper-I : Office Administration</b>		3	3	25	75	100	3
IV	<b>Tamil @ /Advanced Tamil # (or) Non-Major Elective–I :</b> <b>Yoga for Human Excellence # / Women’s Rights #</b>		2	3	75	75	75	2
	<b>SEMESTER –IV</b>							
III	Core VIII – Corporate Accounting-I		5	3	25	75	100	4
III	Core IX – Company Law and Secretarial Practice-II		5	3	25	75	100	4
III	Core X – General Laws		5	3	25	75	100	4
III	Core XI – Corporate Finance		5	3	25	75	100	4
III	Allied : IV : Business Statistics		5	3	25	75	100	5
IV	<b>Skill based Subject 2 (Diploma)</b> <b>Paper- II : Practical Banking</b>		3	3	25	75	100	3
IV	<b>Tamil @ / Advanced Tamil # (or)</b> <b>Non-major elective –II : General Awareness #</b>		2	3	75	75	75	2

	<b>SEMESTER –V</b>						
III	Core XII – Cost Accounting	6	3	25	75	100	4
III	Core XIII – Industrial Law	6	3	25	75	100	4
III	Core XIV – Corporate Accounting-II	6	3	25	75	100	4
III	Core XV – MS Office and Tally	5	3	25	75	100	4
III	<b>Elective –I :</b>	4	3	25	75	100	5
IV	<b>Skill based Subject 3 (Diploma) Paper- III : MS Office and Tally (Practical)</b>	3	3	40	60	100	3
	<b>SEMESTER –VI</b>						
III	Core XVI – Security Laws and Financial Market	5	3	25	75	100	4
III	Core XVII - Corporate Laws	5	3	25	75	100	4
III	Core XVIII - Organizational Behaviour	5	3	25	75	100	4
III	<b>Elective –II :</b>	6	3	25	75	100	5
III	<b>Elective –III :</b>	6	3	25	75	100	5
IV	<b>Skill based Subject 4 (Diploma) Paper-IV : Securities Management</b>	3	3	25	75	100	3
V	<b>Extension Activities @</b>	-	-	-	-	50	1
	<b>Total</b>					<b>3600</b>	<b>140</b>

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

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

<b>List of Elective Papers (Colleges can choose any one of the paper as electives)</b>		
<b>Elective – I</b>	A	Taxation-I
	B	Financial Management
	C	Personal Management
<b>Elective – II</b>	A	Taxation –II
	B	Marketing Management
	C	Corporate Governance
<b>Elective - III</b>	A	Management Accounting
	B	Business Environment
	C	Auditing

**SEMESTER – I      FINANCIAL ACCOUNTING I**

**Unit – I :** Accounting Concepts – Conventions – Journal – Ledger – Subsidiary books – Trial Balance.

**Unit – II :** Rectification of errors – Bank Reconciliation Statement.

**Unit – III :** Bills of Exchange (including Accommodation Bills).

**Unit – IV :** Trading and Profit and Loss Account – Balance Sheet.

**Unit – V :** Account Current – Average Due Date.

**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.

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**BUSINESS MANAGEMENT**

**Unit – I**

Management – Meaning – Difference between Management and Administration  
Management is an art / science – Levels and Functions of Management – Co-ordination.

**Unit – II**

Planning – Policies and Procedures – Methods – Decision Making.

**Unit – III**

Organising – Structure Principles – Theories of Organisation – Span of Management – Centralisation and Decentralisation – Line and Staff Functions – Delegation – Functional Organisation – Formal and Informal Organisation.

**Unit – IV**

Direction – Communication – Motivation – Morale – Leadership – Internal and External Co-ordination – Committees in Management.

**Unit – IV**

Direction – Communication – Motivation – Morale – Leadership – Internal and External Co-ordination – Committees in Management.

Control – Steps – Control Process – Source Tools – CTH – PERT – Social Responsibilities of Business.

**Unit – V**

Records Management – Filing and Indexing – Filing systems and Methods – Filing Equipments.

**BOOKS RECOMMENDED**

1. Chatterjee – An introduction to Management of Principles and Techniques.
2. Dr. Saxena – Business Administration and Management.

## **MANAGERIAL ECONOMICS**

### **Unit – I**

Introduction – Definition and Nature of Managerial Economics – Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Law of Demand – Demand Distinctions- Elasticity of Demand (Price, Income and Advertisement Elasticities).

### **Unit – II**

Demand Forecasting – Importance of Demand Forecasting – Factors involved in Demand Forecasting – Methods of Demand Forecasting – Criterion of a Good Forecasting Method –

### **Unit – III**

Cost Analysis – Cost concepts – Cost – Output relationship in the short run, Cost – output relationship in the long run – Economics and Diseconomies of Scale – Pricing under different market conditions. Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly.

### **Unit – IV**

Pricing policies and method – Factors governing Prices – Objectives of Pricing Policy – Pricing Methods – Guidelines for Price Fixation – Capital Budgeting – Meaning and need for Capital Budgeting – Steps in Capital Budgeting process – Supply of and Demand for capital – Methods of Calculating the Cost of Capital.

### **Unit – V**

Profit Management – Nature of profit – profit theories – Methods of appraising project profitability – Business cycle and business policies, Meaning, Phases of business cycle – Effects of business cycle – Measures to control the business cycle.

## **TEXT BOOKS**

1. Managerial Economics – R. L. Varshney & K. L. Maheswari, P. L. Metha.

## **SEMESTER – II**

### **FINANCIAL ACCOUNTING II**

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

**Unit – II** : Consignments Accounts – Joint Venture Accounts.

**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.
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## **SEMESTER – II**

### **LAW OF INSURANCE**

#### **Unit I:**

Insurance – meaning, nature significance insurance – Principles – Reinsurance – Double– Nationalisation, VS Privatisation of insurance business – Insurance Regulatory Development. Authority ACT – RECENT developments in the insurance sector.

#### **Unit II:**

Type of Insurance – General Insurance – Accident and Motor Insurance – Nature, Disclosure, contribution – claims and recovery.

#### **Unit III:**

Life Insurance – Nature – Classification of policies – Annuities – Selection of Risk – Calculation of Premium and Surrender value.

#### **Unit IV:**

Marine and Fire Insurance – Nature – Kinds of policies – Policies conditions – Premium calculations.

#### **Unit V:**

Nature – Risk analysis – Planning Control & transfer of risk – Administration of Company's Properties and provision of adequate security arrangements – Deposit and credit Insurance – Nature, terms and conditions, claims and recovery.

### **BOOKS RECOMMENDED**

M.N. Mishra – Insurance Principles and practice.

## **SEMESTER – II**

### **FUNDAMENTALS OF INFORMATION TECHNOLOGY**

#### **Unit I: Introduction**

Computers – Characteristics – Classification – Micro, mini, mainframe and super computers ALU History of Computers – Generation of Computers hardware, Software, Human ware.

#### **Unit – II: Main Memory:**

RAM, ROM, PROM, EPROM, EEPROM, FLASH Memory.

**Auxiliary Memory:** Magnetic tape, Hard disk, Floppy Disk, CD – ROM.

#### **Unit – III: I/O Devices:**

**Input Devices:** Key board, Mouse, Track ball, Joystick, scanner, MICR, OCR, OMR, Barcode reader, Light pen.

**Output Devices:** VCU, classification & Characteristics of Monitors, printer, Plotter, Sound card & speaker.

#### **Unit – IV:**

Introduction to computer software – OS – classification & function of OS – Programming Languages machine languages – Assembly Language – High level Languages – Types of high level Languages – Computers & Interpreters.

#### **Unit V: Internet**

Internet basics – WWW – web pages – web browsers – searching the web Internet Assess.

**Electronic Mail:** Introduction – E-mail – basics – Advantages creating e-mail id.

**E-commerce:** Introduction – Applications.

#### **TEXT BOOKS:**

1. Fundamental of Information Technology Alexis leon, Mathews

#### **REFERENCE BOOKS:**

1. C.S.V. Murthi, Information Technology
2. R. Parameswaran – Computer Application in Business.

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**III Semester**

**FINANCIAL ACCOUNTING - III**

**UNIT- I : Depreciation**

**UNIT- II : Partnership accounts - Admission of Partner - Retirement - Admission & Retirement.**

**UNIT- III : Death of partnership - Amalgamation of firms**

**UNIT- IV : Dissolution of partnership firms - Simple dissolution**

**UNIT- V : Insolvency of un-dividing partners - Insolvency of all partners - Realization of all assets and piece meal distribution - Proportionate capital method of maximum loss method.**

**Text Book : Advanced Accountancy - S P Jain and K L Narang**

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Semester – III

**COMMERCIAL LAW**

**Unit – I**

Sources of law- Law of contract – Nature –kinds-Essentials of valid contract-offer- Acceptance- intention to create legal relations – considerations- capacity to a contract.

**Unit - II**

Free consent – Mistake – Misrepresentations – fraud – coercion and undue influence – lawful object – Agreement not declared void – legal formalities.

**Unit – III**

Contingent contract – performance of contract – Remedies for Breach of contract – Quasi contracts.

**Unit – IV**

Special contracts – Indemnity and quarantine – Agency – Bailment and pledge.

**Unit – V**

Law relating sale of goods Act – 1930

**Reference Books:-**

1. N.D.Kapoor – Elements of Mercantile Law
2. M.C. Sukla – A manual of mercantile Law
3. S.R. Davar - Mercantile law

**Semester – III**  
**COMPANY LAW AND SECRETARIAL PRACTICE**

**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 – contents – statement in lieu of prospectus – legal formalities – secretarial duties with regard to prospectus.

**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
2. P.P.S. Gogna – Text book of Company Law
3. P.K. Ghosh - Text book of Company Secretarial Practice
4. Kuchaal M.C- Secretarial Practice



## **Business Mathematics**

### **Unit I:**

Set theory - Arithmetic and Geometric Series- Simple and compound interest - Effective rate of interest - Sinking fund - Discounting of Bill - true Discount - Banker's Gain.

### **Unit II:**

Matrix: Basic concepts - Addition and Multiplication of Matrix - Inverse of a Matrix Solution of Simultaneous linear equations - Input-Output Analysis.

### **Unit III:**

Variables, Constants and Functions - Limits of Algebraic functions - Simple differentiation of algebraic functions - Meaning of derivatives -Evaluation of first and second order derivatives - maxima and minima.

### **Unit IV:**

Elementary integral calculus - Determining indefinite and definite integrals of simple functions - Integration by parts.

### **Unit V:**

Linear programming problem - Formation - Solution by Graphical method - Solution by simplex method.

### Reference Books:

1. Business Mathematics & Statistics - Dr. P.R.Vittal
2. Business Mathematics - Dharmapadam

**DIPLOMA IN SECRETARIAL PRACTICE**

**SEMESTER – III : PAPER – I OFFICE ADMINISTRATION**

**Unit – I**

Office – Definition – Importance – Function of an Office – Office Management – Elements – Function of Office Management – Office Manager.

**Unit – II**

Office Organisation – Principles – Types of Organisation – Delegation of authority – Principles of delegation.

**Unit – III**

Office Systems and procedures – Office methods – Importance – Analysis of the office system and procedures – Contents of Office Manual.

**Unit – IV**

Office accommodation and layout – Advantages and disadvantages – office furniture – planning the office space – open & private offices.

**Unit – V**

Working environment – Office forms – Filing – Indexing – Office reports.

**II Year - IV- Semester**

**CORPORATE ACCOUNTING - I**

**UNIT- I**

Accounting for issue of shares (Including forfeiture and reissue) and debentures in a company - Redemption of preference shares and debenture.

**UNIT- II**

Profit prior to Incorporation - Company Final Accounts.

**UNIT- III**

Amalgamation, Absorption and Reconstruction Accounts.

**UNIT- IV**

Holding Companies.

**UNIT- V**

Valuation of shares in Companies - Valuation of Goodwill and Liquidators Final Statement of Account.

**TEXT BOOK**

Advanced Accountancy - R L Gupta & Radhaswamy

**SEMESTER – IV**

**COMPANY LAW & SECRETARIAL PRACTICE – II**

**UNIT – I**

Company Meeting – kinds of meetings – requisites of a valid meeting – Agende – minutes – quorum – proxy – voting – poll – motion and resolution – secretarial duties in connection with meetings.

**UNIT - I**

Directors – appointment – qualification – removal – casual vacancy – powers, duties, liabilities – managing director – appointment – rights and duties – secretarial duties – oligarchy in company management.

**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 – appointment of official liquidator – duties of secretary in respect of each winding up.

**Books Recommended :**

1. N.d.Kapoor – Company Law and Secretarial Practice
2. P.P.S.Gogna – Text book of Company Law
3. P.K.Ghosh – A text book of Company Secretarial Practice
4. Kuchall MC – Secretarial Practice.

**Question Paper Pattern:**

**SECTION – A**

Q1-10 Five fill in the blanks & Five short questions 10\*1=10 marks

**SECTION – B**

Q11-15 Short questions either / or type 5\*6=30 marks

**SECTION – C**

Q16-20 Essay type questions either / or type 5\*12=60marks

[Equal number of questions must be taken from each unit].

## **SEMESTER IV**

### **GSENERAL LAWS**

#### **Unit – I**

**Negotiable instruments Act 1881** – characteristics – Types- Promissory Note- Bill of Exchange – Cheques – crossing of cheques – payment of cheques- collection of cheques- collection of cheques

#### **Unit – II**

**Law of limitations** - Computation of period of limitation for different types of suits- continuous running of time- extension of period of limitations – limitation and writs under the constitution.

#### **Unit- III**

**Transfer of property Act:** Important definitions – movable and immovable property- properties which cannot be transferred – rule against properties – lispendence – provisions relating to sale –mortgage-charge –lease-gift and actionable claim.

#### **Unit-IV**

**Registration Act:** Registrable documents – compulsory and optional – Time and place of registration – consequences of non-registration – description of property – miscellaneous provisions.

#### **Unit – V**

**Stamp Act:** methods of stamping – consequences of non-stamping – impounding of instruments- construction of instruments for detention of stamp duty payable – adjudication allowances and refund – penal provisions.

### **BOOKS RECOMMENDED**

1. General Laws – N.D KAPOOR
2. ICSI Study Material
3. Bare Acts.

## **SEMESTER – IV**

### **CORPORATE FINANCE**

#### **UNIT – I**

Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization- importance of financial management – finance manager – role.

#### **UNIT – II**

Financial planning – characteristics of a sound financial plan – factors affecting financial plan – need for financial plan – capitalisation – over capitalization – under capitalization – capital gearing .

#### **UNIT – III**

Capital structure – Business and Financial risks – financial and operating leverage – sources of funds – share capital – best capital.

#### **UNIT - IV**

Cost of Capital – importance of the concept – loss of different types of capital – average cost of capital – working capital – determinants of working capital – sources of working capital.

#### **UNIT – V**

Financial markets – money markets – recent – trends in capital market – term loans – institutional finance – unit trust of India – Industrial Finance corporation – state Finance corporation – IDBI.

#### **Books Recommended:**

1. Kuchal S.C - Corporation Finance
2. Kulkarm.P - Financial Management
3. Pandey I.M - Financial Management
4. Vasanth deski - Indian Financial System
5. S.N.Maheswari - Corporate Finance

#### **Question Paper Pattern**

##### **SECTION - A**

Q1-10 Five Fill in the blanks and Five short questions.

##### **SECTION - B**

Q11-15 Short answer question either / or type (5\*6=30 marks).

##### **SECTION – C**

Q16-20 Essay type questions either / or type (5\*12=60 marks).

## Business Statistics

### UNIT – I

Meaning and scope of statistics of data collection of data primary and secondary methods of primary data collection editing secondary data collection and tabulation presentation of data by diagrams bar diagram and pie diagram. Graphic representation frequency distribution.

### UNIT – II

Average simple and weighted, mean median, mode, geometric mean and harmonic mean. Their computation properties and uses Measures of dispersion Range. Quartile deviation and co-efficient of variation.

### UNIT – III

Skewness – meaning Bowleys and Pearsons co-efficient of skewness correlation meaning and definition – scatter diagram Pearsons correlation co-efficient and linear prediction – regression in two variables – uses of regression.

### UNIT – IV

Interpolation, Newton Language and , methods – Index numbers – meaning uses , methods of construction – Aggregative and relative types tests a=of an index number wholesale and cost of living index price data of India.

### UNIT – V

Time series – meaning , components , models , business forecasting methods of estimating Trend graphic , Semi average , moving average and least square method seasonal variation method of simple average interpretation of statistics – Precaution – errors – methods of sampling and non – sampling errors.

### BOOKS FOR REFERNCE

1. S.P.Gupta : Statistical Methods
2. Sanchetti & Kapoor : Advanced Statistical Mathods
3. Oxten. Cowden & Kreins : Applied General Statistics.

**SEMESTER – IV :**

**DIPLOMA IN SECRETARIAL PRACTICE**

**PAPER – II - PRACTICAL BANKING**

**Unit – I**

Meaning & Definition of Banking, Banker & customer. Features of banking – Classification of Banks.

**Unit – II**

Functions of Commercial banks, customers account with the Banker – Types of Customers.

**Unit – III**

Definition of Cheque – essentials and types of Cheque – crossing and types of crossing – endorsements and its effects, essentials of endorsement – Types of endorsement.

**Unit – IV**

Credit cards – Meaning & Definition – Operation of credit card, Advantages and Disadvantages of credit card.

**Unit – V**

Factoring, Functions of Factoring, ATM, phone banking, Internet banking.

**BOOKS**

Indian Banking – R. Parameswaran, S, Natarajan.



**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 - Contract costing and process 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

**SEMESTER V**

**Industrial Law**

**Unit – 1**

Factories Act 1948 – provisions relating to health safety. Welfare – Employment of child, young men – adult workers – women workers.

**Unit – II**

Industrial Disputes Act 1947 – Provision relating to strike lockout retrenchment. Layoff – closure – Machinery to solve dispute.

**Unit – III**

Trade unions Act 1926 – definitions registration - rights and privileges – cancellations of registration – political fund – payment of wages Act 1926 – permissible deductions – time and mode of payment.

**Unit- IV**

Payment of Bonus Act 1965-meaning of gross profit- computation of available and allocable surplus – eligibility for bonus – minimum & maximum bonus – exemption – applicability of the act – employees state insurance Act of 1948 – definition –its- medical board – purpose for which funds can be spent – benefits.

**Unit – V**

The minimum wage Act 1948 – workmen’s compensation Act 1923 – employers liability & non-liability. Partial - permanent- total disablement – accusation diseases.

**Book Recommended:**

N.D.Kapoor - Industrial Laws.

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**CORPORATE ACCOUNTING -II**

**UNIT –I:**

Accounts of Electricity Companies including Double Accounts.

**UNIT – II:**

HR (Human Resource) Accounting.

**UNIT –III:**

Inflation Accounting.

**UNIT – IV:**

Banking company Accounts (New form of Balance sheet)

**UNIT – V:**

Insurance Company Accounts (New Format)

**Text Books :**

R L Gupta - Advanced Accountancy – Sulthan Chand Publishers  
Jain & Narang - Advanced Accountancy – Kalyani Publishers

**SEMESTER : V :**                      **MS OFFICE & TALLY**

**UNIT – I**

MS WORD Basics – creating document – entering text – selecting text – saving files – word editing techniques – finding and replacing text – spell check – formatting with styles – creating tables – mail merge operations – header and footer

**UNIT – II**

EXCEL Basics – Entering Data – Selecting Ranges – Formatting entries – Simple calculation – Printing Worksheet – Copying entries between workbook – Moving sheet between workbooks – deleting sheets – creating graphs

**UNIT – III**

POWERPOINT Basics – Adding subordinate points – Deleting slides – working in outline view – using a design templates – merging presentation slide – slide sorted view – adding graphs – organization charts – running an electronic slide show – adding special effectsx

**UNIT – IV**

MS – ACCESS Basics – creating table – Entering and adding records – changing a table structure – creating forms – creating reports – creating mailing labels- establish relationship using queries to extract information

**UNIT – V**

TALLY – opening a New Company – characteristics of tally – creating a ledger – working voucher – voucher entry – preparation of trial balance – books of accounts – cash book – ledger accounts – journal register – statement of account and balance sheet.

**TEXT BOOK :**

1. “PC-SOFTWARE for OFFICE AUTOMATION” By R.K.Taxali.
2. “MS – OFFICE 2000 – Complete Reference” By Stephen L.Nelson

**REFERENCE BOOK:**

1. “MASTERING OFFICE 2000” By Gri Courter , Annette, Marques.
2. “TALLY 6.3 TUTORIAL” By Nadhani & Nadhani, BPB Publicaton, New Delhi.

## **Diploma PRACTICAL : MS OFFICE & TALLY**

Department : Bachelor of Corporate Secretaryship.

Course Name : BCOMMCS (Diploma)

### **List of Practicals in MS OFFICE & TALLY**

#### **MS WORD**

1. To Prepare a Bio-Data using table.
2. Type the text check spelling and numbering the list items and align , left , right justify.
3. To perform mail merge.
4. Prepare a document in Newspaper Column layout using Drop cap.

#### **MS EXCEL**

1. To prepare a Mark list for Student.
2. To calculate simple interest and compound interest.

#### **MS ACCESS**

1. To prepare a Mark list for student
2. To create a Mailing labels

#### **POWER POINT**

1. To prepare a Organization Chart
2. To implement all the Animations into a slide

#### **TALLY**

1. To create a Company voucher & ledger & record minimum transactions and display the result.
2. To prepare a Balance Sheet
3. To prepare a Profit & Loss Account.

**SEMESTER –VI**  
**SECURITY LAW AND FINANCIAL MARKETS**

**UNIT –I**

**Financial Market- Capital Market –Money market –Participants and Instruments in Capital market & money market.**

**UNIT-II**

**Securities Contract (Regulation) Act, 1956  
Object of the Act- Regulatory framework governing Indian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Bye laws- Membership in Stock exchange- Eligibility- Powers of Central Government**

**UNIT –III**

**New issue market –Parties involved in the new issue market –Govt and Statutory agencies- Collection centers- Placement of issue –Allotment of shares – Investors Protection in the Primary market – secondary market – role of intermediaries.**

**UNIT –IV**

**Mutual Fund – Meaning –Definitions –Types –Performance, Evaluation – SEBI Regulations on mutual fund-Mutual Fund present status**

**UNIT-V**

**Depositories Act, 1996- Importance-definition –Depository Participants- Dematerialization –Opening of Demate- SEBI Regulation-Credit Rating – Concepts –Importance- Benefits in India –Rating process –Rating symbols.**

**Books Recommended :**

<b>Security Analysis &amp; Portfolio management-</b>	<b>Punithavathi Pandian</b>
<b>Securities Market in India</b>	<b>- Balakrishnan &amp; Natras</b>
<b>Financial Services</b>	<b>- Gardon &amp; Natarajan</b>
<b>Investment Management</b>	<b>- Avadhani</b>

## **CORPORATE LAWS**

### **Unit – I**

Competition Act-2002- Objectives – Definitions- Competition Commission of India – Anti – Competitive Agreements – abuse of Deminal position – Regulation of combinations – Penalties.

### **Unit – II**

Environment Laws

- a) Water (prevention and control of Pollution) Act – Various Boards functions and Powers
- b) Air (provision and control of pollution) Act 1981 – Various Boards functions and Powers.
- c) Environmental protection Act – 1986. legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority – Appearance before Environment Tribunal / Authority, Environment Audit.

### **Unit – III**

Foreign Exchange Management Act 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange – Holding for Foreign Exchange etc- Current account transactions, Capital; account transactions – Export of goods and reviewed realization and repatriation of foreign exchange – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc.

### **Unit – IV**

Patent Laws – Trade marks – Copyright

### **Unit – V**

Consumer protection Act,1986 – Definitions – Consumer protection councils – Consumer dispute real Sal Agencies – Consumer Rights.

### **Book Recommended**

- |                                  |   |                     |
|----------------------------------|---|---------------------|
| Economics and other legislation  | - | Glsan Kapoor        |
| Corporate Laws                   | - | Taxman Publications |
| Economic Laws                    | - | YCSI Study Material |
| Intellectual Property Rights Law | - | B.S.Xlasyanan       |

## **ORGANIZATIONAL BEHAVIOUR**

### UNIT – I

#### Introduction

Definition – nature scope – contributing disciplines to the field of organizational behaviour - Historical evolution of organizational behaviour.

### UNIT – II

#### The individuals

Major personality attributes influencing OB – Organizational application of learning – application of perception in the organization – decision making – values – attitudes.

### UNIT – III

#### The Group

Definition – classification – group development – group structure – group decision – making – teams , power – policies – conflicts.

### UNIT – IV

#### Motivation and Leadership

Motivation – meaning – process – early theories – contemporary theories- application of motivation techniques – leadership – definition – characteristics – functions – styles – theories : Trait theories – behavioural theories – contingency theories – recent approaches.

### UNIT – V

#### Organizational System and Dynamics

System approach to organization – organizational culture – management of change : Need – resistance – organizational development : Meaning – characteristics – Techniques – organizational effectiveness.

### **Reference Books:**

1. Robbins 1998 Organizational Behaviour, New Delhi, Prentice Hall of India Pvt Ltd
2. Freed Luthans 1998 Organizational Behaviour, New Delhi, MC Graw Hill International Edition.

## **Diploma in Secretarial Practice**

### **SEMESTER-VI : Paper-IV : SECURITIES MANAGEMENT**

#### UNIT – I

Securities – Meaning – Definitions – Types of Securities – Fundamental of security analysis – Listing of securities.

#### UNIT – II

Brokerage of Business – Introduction – Function of Brokerage Firm – Brokerage information.

#### UNIT – III

Functional specialisation of members – selecting a Brokerage and a Brokerage Firm – Types of transactions in a stock exchange.

#### UNIT – IV

Portfolio Analysis – Introduction – Portfolio and Security Returns –Portfolio Risk – Portfolio selection model.

#### Unit – V

Financial Derivatives – Meaning – Options – Futures – Swaps – Warrants

#### **Recommended Books:**

Investment Management – V.K. Bhalla – S.Chand & Company Limited.

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Elective – I	A	Taxation – I (Direct Tax)
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UNIT – I

Income Tax Act 1961 – Important Definitions – classes of Assessee – Residential status – Incidence of Taxations – Exempted income [Income not included in total income].

UNIT – II

Computation of Income under various heads. Income from salaries – Income from House Property.

UNIT – III

Computation of Income under various heads. Business or Profession – Capital Gain.

UNIT – IV

Income from other sources – set off and carry forward and set off losses – Deduction in total income.

UNIT – V

Income Tax Authorities and their Powers – filing of Returns – Procedure for Assessment.

Books Recommended:

Gaur & Narang - Income Tax Law & Practice.

Elective – I	B	Financial Management
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**Unit I : Introduction :** Objectives and functions of financial management – Basic decisions of finance manager – Indian financial system – an overview – sources of long term finance – capital market trends – primary – secondary market – SEBI and its role – an introduction - Introduction to derivatives and commodity market.

**Unit II: Financing Decision:** Cost of capital – computation of cash source of finance and weighted average cost of capital – problems – EBI – EPS – Break even EBIT – leverages – Financial and Operating leverage – problems.

**Unit III:** Capital structure – factors determining – capital structure – optimum capital structure – features of sound capital structure – capital structure theories – Net Income – Net operating income – MM approach.

**Unit IV : Investment Decision (Long term & Short term) :** Long term investment – factors – Capital budgeting – techniques (Problems) - Capital rationing – risk analysis – short-term investment – working capital management – factors – inventory – cash – receivables management.

**Unit V: Dividend Decision:** Dividend – types – Factors – Dividend policy – Dividend theories – Walter model – Gordon model – MM model. Stability of Dividends – Forms of dividend – corporate dividend behaviour.

**References:**

1. Financial Management & Policy James C.Van Horns,
2. Financial Management – Theory and Practice Prasanna Chandra
3. Financial Management- I.M.Pandey Vikash Publishing.

Elective – I	C	Personnel Management
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### **UNIT I**

Personnel Management – Definition – concept – objectives – characteristics and qualities of a personnel manager – role of personnel manager– system approach to personnel management – emerging role of personnel management.

### **UNIT II**

Personnel policies –Objectives – need for personnel policy – principles of personnel policies – types of personnel policies – procedures and programmes – personnel records and reports – personnel audit .

### **UNIT III**

Human resource planning – need – benefits – process of human resource planning – manpower plan component – determination of the quality of personnel – job analysis – technique of Job Analysis data – job description – Minnesota Job Description Rewards –role analysis and technique of Job Analysis data- job specification. Management by Objectives .

### **UNIT IV**

Employee training – distinction between training and development – importance of training – training methods – implementation of training – training evaluation – purpose and objectives of management development – need for executive development in Indian context .

### **UNIT V**

The wage determination process – wage administration rules – factors influencing wage and salary structure and administration – administration of wage and salaries – wage differential – wage differentials in India – determinants of incentives – types of rewards – wage incentive schemes in India .

### **REFERENCE BOOKS**

- 1.. Personnel Management & Industrial Relations – P.C. Tripathi.
- 2.. Personnel/Human Resource Management – Heneman, Schwab,Fossum,.
3. Personnel/Human Resource Management – S.K. Bhatia, Nirmalsing.
4. Personnel/Human Resource Management – David & Stephen

Elective – II	A	Taxation – II (Indirect Tax)
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### UNIT –I

TamilNadu general sales Tax Act – Definition of Business, Dealers, Casual Trader, Goods, Sales, Declared goods, Turnover – Procedure for Registration –VAT (Value Added Tax) Meaning, Applicability, Coverage of goods under VAT, -- Tax Payers Identification Number (TIN) – Modes of charging sales tax – Levy of purchase tax.

### UNIT –II

Central Sales Tax Act, - Definitions of Dealer, Registered dealer, Turnover, Business, - Inter State Sales- Determination of taxable Turnover- Registration of Dealer under the CST Act.

### UNIT – III

Central Excise Act, 1944 – Levy and Collection – Purpose of charging excise duty – Excisable goods – Concepts of manufacturer –Exemption from Excise duty – Valuation of Excisable goods – Licensing provisions- CENVAT

### UNIT –IV

Customs Act, 1962- Definitions, -Types of duty –Prohibition on importation and exportation of goods – Dutiable Goods U/S 26, Power of grant exemption from duty U/S 25, Restrictions on custody and removed in imported goods U/S45-Duty Draw back.

### UNIT-V

Wealth Tax Act – Definitions –Valuation of various Assets – Computation of net wealth (Problems) – Exempted wealth.

### Books Recommended:

Tax Law – Dinker pagare  
Indirect Tax –Dr.v. Balachandran

Elective – III	B	Marketing Management
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**Unit I :**

Marketing concepts & tasks, Defining & delivering customer value & satisfaction-value chain- Marketing Environment, Adapting marketing to new liberalised economy- Changing marketing practices - web marketing - setting up websites: Marketing Information System, Strategic marketing, planning & organization.

**Unit II :**

Buyer behaviour, Market segmentation & targeting, Positioning & differentiation strategies, Product life cycle strategies, New product development, Product mix, & product line decisions, Branding & packaging, Price setting -objectives, factors, and methods, price adapting policies, initiating & responding to price changes..

**Unit III:**

Marketing channel system- Functions & flows: channel design, channel management, - selection, Training Motivation, & evaluation of channel members: channel dynamics- VMS, HMS, MMS: logistical decisions.

Integrated marketing communication process & Mix: Advertising, Sales promotion, Public relation decisions. Direct marketing- Growth, benefits and channels: Telemarketing, sales force objectives, structure, size & compensation.

**Unit IV:**

Identifying & analysing competitors, Designing competitive strategies for leaders, challengers and nichers; Controlling of marketing efforts.

Global target market selection, standardisation vs. adaptation, product, pricing, distribution & promotional policy..

**Unit V:**

Macro Issues in Marketing-Relationship marketing - CRM Technology- The future of e-CRM - Social Marketing - Green Marketing - Supply chain integration- Marketing in Indian context - Relevance of Rural Marketing in India.

**Reference:**

1. Philip Kotler , Marketing Management, Prentice Hall, 2001
2. Rajan Saxena , Marketing Management
3. The Art of Marketing Vol 1- Geoff Lancaster & Paul Reynolds
4. Case studies in Marketing- R. Srinivasan

Elective – III	C	Corporate Governance
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**Unit I:**

Corporate governance – an overview – macro issues – micro issues – Board of governance – corporate social responsibility - Business ethics – corporate social reporting – SEBI committee on corporate governance.

**Unit II :**

Corporate governance and the role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors – Legal position and liabilities of Directors.

**Unit III :**

Company audit – Auditor’s Independence – Audit committees – Audit committees and Corporate governance – Management Audit – tool for value addition – (Economic value addition) Corporate disclosures – Disclosures norms and investors interest - Corporate Governance Report of Infosys.

**Unit IV:**

New companies bill – companies Act 1997 – classification of companies – Corporate restructuring – mergers and takeovers – Desirable Corporate Governance in India - CII report 1998.

**Unit V:**

E – governance – trends in E-governance – Business process reengineering - value based management – ethical imperatives in corporate governance – Environmental reporting - Corporate Governance rating - Models of rating.

**References :**

1. Corporate Governance – The new paradigm – N. Gopal samy Wheeler Publishing.
2. Takover, Restructuring, and Corporate Governance – J.Fred Weston, Mark L. Mitchell, J.Harold Maltherin – Pearson Education.
3. Corporate Governance - Dr.S.Singh - Excel Books.

Elective – III	A	Management Accounting
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**UNIT –I**

Management Accounting – Meaning – Definitions – Scope and Objectives – Advantages – Distinctions between Management and Financial Accounting, Management accounting Vs Cost Accounting.

**UNIT –II**

Analysis and interpretation of Financial statements – Analysis for Liquidity. Profitability and solvency –Accounting ratios ,Their significance,utility and Limitations.

**UNIT- III**

Fund Flow analysis – Cash Flow analysis.

**UNIT –IV**

Budgets and Budgetary control – Objectives,Advantages –Limitations – Preparation of Different type of Budgets- Marginal Costing.

**UNIT –V**

Concept of Capital Budgeting –Importance of Capital Budgeting –Kinds of Capital Investment Proposals – Capital investment decisions Capital budgeting methods .

**Text Books**

- 1 MAGESWARI- Management Accounting - Sulthan Chand Publishers
- 2 R.S.N Pillai & Bhavathi - - Management Accounting S.Chand Publishers

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Elective – III	B	Business Environment
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**Unit –I:**

**Introduction to Business Environment** – Nature - Importance – Components – Environment – Organization relation ship – Business Strategy and its Relation to Environment.

**Unit –II:**

**Political Environment** - Introduction – Meaning – Effect of political Ideologies – Dangers of Frequently Changing Political Leadership-**Social Environment** – Introduction – Meaning of Culture and Society – Cultural Environment – Social Environment – Impact of Foreign Culture.

**Unit –III:**

**Economic Environment:** Meaning - Introduction – Economic Development – Types of Economic System - Economic Indicators – Industrial Policy.-**Financial Environment:** Meaning – Concept – Constituents – Role of Banks in the Economy – Central Banks – Commercial Banks – Agricultural Banks – Co-operative Banks – Exchange Banks – Development Banks - Non – Banking Financial Companies (NBFCs) – Unorganized Sector.

**Unit –IV:**

**Legal Environment:** Meaning – Concept – Indian Constitution - Consumer Protection Act – MRTP – Foreign Exchange Management Act.-**Social Responsibility of Business:** Meaning – Concept – Various Areas of Social Responsibility – CSR in India – Views on Social Responsibility – Social Audit.

**Unit-V:**

**Natural Environment:** Meaning – Concept – Various Aspects of he Natural Environment – impact of the Natural Environment in the Future – Pollution – Environment Management – Benefits of Pollution Prevention – Barriers to Pollution Prevention.

**Reference Book:**

1. Namita Gopal – Business Environment
2. Legal Environment in Business -Aswathappa



Elective – III	C	Auditing
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### **Unit –I**

Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

### **Unit – II**

Internal control – Internal Check and Internal Audit – Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading transactions – Vouching of Impersonal Ledger.

### **Unit – III**

Verification and Valuation of Assets And Liabilities – Auditors Position regarding the Valuation And Verifications of Assets And Liabilities – Depreciation – Reserves and Provision- Secret Reserves.

### **Unit – IV**

Audit of Joint Stock Companies – Qualification – Dis-Qualification – Various Modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

### **Unit – V**

Investigation – Objectives of Investigation – Audit of Computerized Accounts – Electronic Auditing – Investigation under the Provision of Companies Act.

### **Books for Reference:**

1. **B.N.Tandon** – Practical Auditing: S Chand Company Ltd
2. **F.R.M. De Paula** – Auditing the English language society and Sir Isaac Pitman and Sons Ltd, London
3. **Spicer and Pegler** – Auditing: Khatalias Auditing
4. **Kamal Gupta** Auditing: Tata Mcgriall publications

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