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

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<th>Part</th>
<th>Study Components</th>
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@ No University Examinations. Only Continuous Internal Assessment (CIA)
# No Continuous Internal Assessment (CIA). Only University Examinations.

**List of Elective Papers** (Colleges can choose any one of the paper as electives)

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SEMESTER – I  

FINANCIAL ACCOUNTING I

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.

BUSINESS MANAGEMENT

Unit – I

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

Responsibilities of Business.
Unit – V

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

BOOKS RECOMMENDED

2. Dr. Saxena – Business Administration and Management.
MANAGERIAL ECONOMICS

Unit – I


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


Unit – IV


Unit – V


TEXT BOOKS

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.

SEMESTER – II

LAW OF INSURANCE

Unit I:


Unit II:


Unit III:


Unit IV:


Unit V:


BOOKS RECOMMENDED

SEMESTER – II

FUNDAMENTALS OF INFORMATION TECHNOLOGY

Unit I: Introduction


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: Keyboard, 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


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


TEXT BOOKS:

1. Fundamental of Information Technology Alexis leon, Mathews

REFERENCE BOOKS:

1. C.S.V. Murthi, Information Technology

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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

Semester – III

COMMERCIAL LAW

Unit – I


Unit - II


Unit – III


Unit – IV

Special contracts – Indeminity and guarantee – 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

Unit – II

Unit – III

Unit – IV

Unit – V

Reference Books:-
1. N.D.Kapoor – COMPANY LAW AND 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:

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

Unit – II

Unit – III

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

Unit – V
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

UNIT - I

UNIT – III

UNIT – IV

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

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

**GENERAL 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


UNIT – II


UNIT – III


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


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 if 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 Pearson co-efficient of skewness correlation meaning and definition – scatter diagram Pearson’s 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 of an index number wholesale and cost of living index price data of India.

UNIT – V


BOOKS FOR REFERENCE

1. S.P.Gupta : Statistical Methods
2. Sanchetti & Kapoor : Advanced Statistical Methods
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.
SEMMETER – 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


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
SEMIESTER V

Industrial Law

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

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 – Sulton Chand Publishers
Jain & Narang         - Advanced Accountancy – Kalyani Publishers
SEMESTER : V : MS OFFICE & TALLY

UNIT – I

UNIT – II

UNIT – III

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

TEXT BOOK :


REFERENCE BOOK:

Practicals in 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

UNIT-II
Securities Contract (Regulation) Act, 1956

UNIT –III

UNIT –IV

UNIT-V

Books Recommended :

Security Analysis & Portfolio management- Punithavathi Pandian
Securities Market in India - Balakrishnan & Natras
Financial Services - Gardon & Natarajan
Investment Management - Avadhani
CORPORATE LAWS

Unit – I


Unit – II

Environment Laws
a) Water (prevention and control of Pollution) Act – 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


Book Recommended
Economics and other legislation - Glslan Kapoor
Corporate Laws - Taxman Publications
Economic Laws - YCSI Study Material
Intellectual Properly 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 bahaviour.

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

UNIT – IV

Motivation and Leadership

UNIT – V

Organizational System and Dynamics

Reference Books:

1. Robbins 1998 Organizational Behaviour, New Delhi, Prentice Hall of India Pvt Ltd
Diploma in Secretarial Practice

SEMESTER-VI: Paper-IV: SECURITIES MANAGEMENT

UNIT – I

UNIT – II

UNIT – III
Functional specilisation of members – selecting a Brokerage and a Brokerage Firm – Types of transactions in a stock exchange.

UNIT – IV

Unit – V

Recommended Books:

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Elective – I

A Taxation – I
(Direct Tax)

UNIT – I

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

Books Recommended:

Gaur & Narang - Income Tax Law & Practice.
Elective – I  B Financial Management


References:
1. Financial Management & Policy James C.Van Horns,
2. Financial Management – Theory and Practice Prasanna Chandra
UNIT I

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

UNIT IV

UNIT V

REFERENCE BOOKS
UNIT –I


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


UNIT-V


Books Recommended:

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

Reference:
2. Rajan Saxena , Marketing Management
3. The Art of Marketing Vol 1- Geoff Lancaster & Paul Reynolds
4. Case studies in Marketing- R. Srinivasan
Unit I:

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:

Unit IV:

Unit V:

References:
3. Corporate Governance - Dr.S.Singh - Excel Books.
Elective – III | Management Accounting

UNIT –I

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 caital Budgeting – Importance of Caital 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
Unit –I:

Unit –II:

Unit –III:

Unit –IV:

Unit-V:
**Natural Environment:** Meaning – Concept – Various Aspects of the 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

Unit –I

Unit – II

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

Unit – V

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 Mcgraill publications

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