

<b>Annexure No.</b>	<b>47 A</b>
<b>SCAA Dated</b>	<b>29.02.2008</b>

BHARATHIAR UNIVERSITY – COIMBATORE 641 046.

**B.COM (Corporate Secretaryship) - (B.COM-CS)**  
**with Diploma in Secretarial Practice (Semester System)**  
 (Effective for the Affiliated College students (Regular) admitted  
 from the academic year 2007-2008 and onwards)

**1. Eligibility for Admission to the Course**

Candidate for admission to the first year of the B.Com (Corporate Secretaryship) degree course shall be required to have passed the higher secondary examination conducted by the Govt. of Tamil Nadu or other examinations accepted as equivalent there to by the Syndicate, subject to such other conditions as may be prescribed there for.

**2. Duration of the Course**

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

**3. Course of Study**

The course of study for the B.Com (Corporate Secretaryship) degree course shall consist of the following

**a) Part - I**

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu. It shall be offered for the first two semesters with one examination at the end of each semester.

**b) Part – II : English**

The subject shall be offered during the first two semesters with one examination at the end of each semester. During third semester the subject communication skills will be offered as one of the core subject.

**c) Foundation Course**

The Foundation course shall comprise of two stages as follows:

Foundation Course A : General Awareness (I & II semesters)

Foundation Course B : Environmental Studies (III & IV semesters)

1. The syllabus and scheme of examination for the foundation course A, General awareness shall be apportioned as follows.

From the printed material supplied by the University - 75%

Current affairs & who is who? - 25%

The current affairs cover current developments in all aspects of general knowledge which are not covered in the printed material on this subject issued by the University.

2. The Foundation course B shall comprise of only one paper which shall have Environmental Studies.

**d) Part – III**

**Group A :** Core subject – As prescribed in the scheme of examination.

Examination will be conducted in the core subjects at the end of every semester

**Group B:** allied subjects -2 subjects-4 papers

Examination shall be conducted in the allied subjects at the end of first four semesters.

**Group C:** application oriented subjects: 2 subjects – 4 papers

The application –oriented subjects shall be offered during the last two semesters of study viz., V and VI semesters. Examination shall be conducted in the subjects at the end of V & VI semesters.

**Group D:** field work/institutional training

Every student shall be required to undergo field work/institutional training, related to the application-oriented subject for a period of not less than 2 weeks, conveniently arranged during the course of 3<sup>rd</sup> year. The principal of the college and the head of the department shall issue a certificate to the effect that the student had satisfactorily undergone the field work/institutional training for the prescribed period.

**Diploma Programme:**

All the UG programmes shall offer compulsory diploma subjects and it shall be offered in four papers spread over each paper at the end of III, IV, V, & VI semesters.

**e) Co-Curricular activities: NSS/NCC/Physical education**

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the above programmes.

The above activities shall be conducted outside the regular working hours of the college. The principal shall furnish a certificate regarding the student's performance in the respective field and shall grade the student in the five point scale as follows

A-Exemplary

B-very good

C-good

D-fair

E-Satisfactory

This grading shall be incorporated in the mark sheet to be issued at the end of the appropriate semester (4<sup>th</sup> or 5<sup>th</sup> or 6<sup>th</sup> semester).

(Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above 3 field and be graded and certified accordingly).

**4. Requirement to appear for the examinations**

a) a candidate will be permitted to appear for the university examinations for any semester if

i) He/she secures not less than 75% of attendance in the number of working days during the semester.

- ii) He/she earns a progress certificate from the head of the institution, of having satisfactory completed the course of study prescribed in the subjects as required by these regulations, and
- iii) His/her conduct has been satisfactory.

Provided that it shall be open to the syndicate, or any authority delegated with such powers by the syndicate, to grant exemption to a candidate who has failed to earn 75% of the attendance prescribed, for valid reasons, subject to usual conditions.

- b) A candidate who has secured less than 65% but 55% and above attendance in any semester has to compensate the shortage in attendance in the subsequent semester besides, earning the required percentage of attendance in that semester and appear for both semester papers together at the end of the latter semester.
- c) A candidate who has secured less than 55% of attendance in any semester will not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 55%
- d) A candidate who has secured less than 65% of attendance in the final semester has to compensate his/her attendance shortage in a manner as decided by the concerned head of the department after rejoining the same course.

#### **5. Restrictions to appear for the examinations**

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) “Candidates who fail in any of the papers in Part I, II & III of UG degree examinations shall complete the paper concerned within 5 years from the date of admission to the said course, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that paper with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that paper consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent paper in the revised syllabus as suggested by the chairman and fulfill the requirements as per regulation/ curriculum for the award of the degree.

#### **6. Medium of Instruction and examinations**

The medium of instruction and examinations for the papers of Part I and II shall be the language concerned. For part III subjects other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is in English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination will be in the languages concerned.

## 7. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations. However, in genuine cases where the students, who could not submit the record note books, they may be permitted to appear for the practical examinations, provided the concerned Head of the department from the institution of the candidate certified that the candidate has performed the experiments prescribed for the course. For such candidates who do not submit Record Books, zero (0) marks will be awarded for record note books.

## 8. Passing Minimum

- a) A candidate who secures not less than 40% of the total marks in any subject including the Diploma and Foundation courses (theory or Practical ) in the University examination shall be declared to have passed the examination in the subject (theory or Practical ).
- b) A candidate who passes the examination in all the subjects of Part I, II and III (including the Diploma and Foundation courses) shall be declared to have passed, the whole examination.

## 9. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

## 10. Classification of Successful candidates

- a) A candidate who passes all the Part III examinations in the First attempt within a period of three years securing 75% and above in the aggregate of Part III marks shall be declared to have passed B.A/ B.Sc./B.Com./B.B.M. degree examination in **First Class with Distinctions**
- b)
  - i. A candidate who passes all the examinations in Part I or Part II or Part III or Diploma securing not less than 60 per cent of total marks for concerned part shall be declared to have passed that part in **First Class**
  - ii. A candidate who passed all the examinations in Part I or Part II or Part III or Diploma securing not less than 50 per cent but below 60 per cent of total marks for concerned part shall be declared to have passed that part in **Second Class**
  - iii. All other successful candidates shall be declared to have passed the Part I or Part II or Part III or Diploma examination in **Third Class**

## 11. Conferment of the Degree

No candidate shall be eligible for conferment of the Degree unless he / she,

- i. has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed therefor.
- ii. Has satisfactorily participated in either NSS or NCC or Physical Education as evidenced by a certificate issued by the Principal of the institution.
- iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

## **12. Ranking**

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I or II class shall be eligible for ranking and such ranking will be confined to 10 % of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks.

The improved marks will not be taken into consideration for ranking.

## **13. Additional Degree**

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such candidate shall join a college in the III year of the course and he/she will be permitted to appear for part III alone by granting exemption from appearing Part I, Part II and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

## **14. Evening College**

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

## **15. Syllabus**

The syllabus for various subjects shall be clearly demarcated into five viable units in each paper/subject.

## **16. Revision of Regulations and Curriculum**

The above Regulation and Scheme of Examinations will be in vogue without any change for a minimum period of three years from the date of approval of the Regulations. The University may revise /amend/ change the Regulations and Scheme of Examinations, if found necessary.

## **17. Transitory Provision**

Candidates who have undergone the Course of Study prior to the Academic Year 2007-2008 will be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2012 thereafter they will be permitted to take the Examination only under the Regulations in force at that time.

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**B.COM-CS SCHEME OF EXAMINATIONS** (Effective from 2007-2008)

<b>Part</b>	<b>Subjects</b>	<b>Instructional Hrs. per weeks</b>	<b>Duration (Hrs. )</b>	<b>Marks</b>
<b><u>SEMESTER – I</u></b>				
I	Language Paper – I	6	3	100
II	English Paper – I	6	3	100
III	Gr. A core Paper I			
	Financial Accounting - I	6	3	100
	Gr. A Paper II			
	Business Management	5	3	100
	Gr. B Allied A Paper I			
	Managerial Economics	5	3	100
	FC - A General Awareness	2	-	-
<b><u>SEMESTER – II</u></b>				
I	Language Paper II	6	3	100
II	English II	6	3	100
III	Gr. A. Core Paper – III			
	Financial Accounting II	6	3	100
	Gr. A. Paper – IV			
	Law of Insurance	5	3	100
	Gr. B. Allied A. Paper – II			
	Fundamental of Information Technology	5	3	100
	FC - A General Awareness	2	-	100
<b><u>SEMESTER – III</u></b>				
	Gr. A. Core Paper – V			
	Financial Accounting III	5	3	100
	Gr. A. Core Paper – VI			
	Commercial Law	5	3	100
	Gr. A. Core Paper – VII			
	Company Law and Secretarial Practice	5	3	100
	Gr. A. Core Paper – VIII			
	Communication Skills	5	3	100
	Gr. B. Allied B Paper – I			
	Business Mathematics	5	3	100
	FC - B Environmental Studies	2	-	-

**SEMESTER – IV**

Gr. A. Core Paper – IX			
Corporate Accounting – I	5	3	100
Gr. A. Core Paper – X			
Company Law and Secretarial Practice - II	5	3	100
Gr. A. Core Paper – XI			
General Laws	5	3	100
Gr. A. Core Paper – XII			
Corporate Finance	5	3	100
Gr. B. Allied B Paper – II			
Business Statistics	5	3	100
FC - B Environmental Studies	2	3	100

**SEMESTER – V**

III	Cost Accounting	5	3	100
	Industrial Law	5	3	100
	Corporate Accounting – II	6	3	100
	Taxation – I	6	3	100
	MS-Office and Tally	5	3	100

**SEMESTER – VI**

III	Security Laws and Financial Market	6	3	100
	Corporate laws	5	3	100
	Organizational Behaviour	5	3	100
	Taxation – II	5	3	100
	Management Accounting	6	3	100

				<b>TOTAL</b>	<b>3200</b>
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**Diploma in Secretarial Practice**

SEM III	Office Administration	3	3	100
SEM IV	Practical Banking	3	3	100
SEM V	MS Office & Tally [Practicals]	3	3	100
SEM VI	Securities Management	3	3	100

				<b>TOTAL</b>	<b>400</b>
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				<b>TOTAL</b>	<b>3600</b>
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**SEMESTER – I**                      **PART III – Gr. A. CORE PAPER – 1.**  
**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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**PART III – Gr. A. CORE PAPER – II**  
**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.



**GROUP B – ALLIED – A PAPER – I**  
**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**

**PART III – Gr. A. CORE PAPER – III.**

**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      PART III – Gr. A. CORE PAPER – VIII**  
**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      GROUP B – ALLIED – A PAPER – 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.

1. -----

**B.Com(CS) DEGREE**

**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**  
**GR.A.CORE PAPER VI**

**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 quarantee – 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**  
**GR.A.CORE PAPER VI**

**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**

**(With effect form 2007-2008)**

**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**

**SYLLABUS**

**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**  
**PART III – Gr.A CORE PAPER – X**  
**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**  
**PART III Gr.A CORE PAPER – XI**  
**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.

**B.Com (CS)**  
**SEMESTER – IV**  
**PART III – Gr.A.CORE PAPER – XII**  
**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).

III SEMESTER PART III GROUP B-ALLIED  
Paper XVI – 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 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 REFERENCE

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

**DIPLOMA IN SERETARIAL PRACTICE**

**SEMESTER – IV : PAPER – II - PRACTICAL BANKING**

**(With effect from 2007-2008)**

**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.

**B.Com(CS) DEGREE  
Second Year V Semester  
SYLLABUS**

**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**  
**Gr.A.Paper XIV**

**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.

**B.Com(CS CA) DEGREE**  
**Third Year Fifth Semester**  
**SYLLABUS**

**CORPORATE ACCOUNTING -II**

**UNIT –I:**

Accounts of Electricity Companies including Double Accounts.

**UNIT – II:**

HR (Human Resources) 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

Gr.A. Core Appl or Sub A Paper – I

**Taxation – I** [Direct Tax]

**B.Com(CS)**

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.

## **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**  
**G.R.A Core Paper XVI**  
**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 LAW**

### **SEMESTER VI**

### **Rr.A.paper XVII**

#### **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 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 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. |

**Gr A. Core Appl or sub A Paper III**

**TAXATION – II (Indirect Tax)**

**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**

**B.Com(CS CA) DEGREE**  
**Third Year Sixth Semester**  
**SYLLABUS**  
**MANAGEMENT ACCOUNTING**

**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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## **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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**B.COM (CS)**  
**MODEL QUESTION PAPER**  
**SEMESTER III**  
**PAPER III- GR.A. CORE PAPER VII**  
**COMPANY LAW AND SECRETARIAL PRACTICE-I**

TIME : 3 hours

Max : 100 Marks

SECTION A (10\*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. \_\_\_\_\_ is considered as the official signature of the company.
2. The document contains the rules and regulations regarding the internal management of the company is called \_\_\_\_\_.
3. \_\_\_\_\_ is an invitation to offer to the public to subscribe for the shares and debentures of the company.
4. Share pass from one person to another by the operation of law is called \_\_\_\_\_.
5. Borrowing beyond the power is called \_\_\_\_\_.
6. Define the term 'Secretary'.
7. What is meant by 'Memorandum of Association'?
8. Is the issue of prospectus necessary?
9. What is meant by alteration of capital?
10. What is charge?

SECTION B (5\*6=30 Marks)

Answer FIVE questions

11. (a) State the circumstances in which corporate veil can be lifted.  
(OR)  
(b) Explain the legal position of the company secretary.
12. (a) Distinguish between Memorandum of Association and Articles of association.  
(OR)  
(b) Discuss the duties of secretary regarding Alteration of Articles.
13. (a) What is statement in lieu of prospectus? Explain the provisions relating to it.  
(OR)  
(b) Briefly discuss the secretarial duties regarding the issue of prospectus.
14. (a) Distinguish between transfer and transmission of shares.  
(OR)  
(b) Write a brief note on e-filing.
  
15. (a) What is Mortgage? What are its essentials.  
(OR)  
(b) Explain the effects of non – registration of charges.

SECTION C (5\*12=60 Marks)  
Answer FIVE questions

16. (a) Enumerate the characteristics of a company.  
(OR)  
(b) Discuss the various stages in the formation of a company.
17. (a) Explain the contents of Memorandum of Association.  
(OR)  
(b) What do you mean by doctrine of indoor management? Explain the exceptions to it.
18. (a) Discuss the contents of 'prospectus'?  
(OR)  
(b) What are the liabilities of persons who authorise the issue of a false prospectus?
19. (a) Explain the steps involved in issue of shares to the public.  
(OR)  
(b) Discuss the secretarial duties regarding allotment of shares.
20. (a) Briefly discuss the different methods of borrowing.  
(OR)  
(b) Distinguish between share holder and debenture holder.

**B.COM (CS)**  
**MODEL QUESTION PAPER**  
**SEMESTER III**  
**BUSINESS MATHEMATICS**

TIME: 3 hours

Max : 100 Marks

SECTION A (10\*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. The sum of the first n terms of an A.P= \_\_\_\_\_.
2. The element at ith row and jth column of a matrix A is usually denoted as

\_\_\_\_\_.

$$\int \frac{dx}{x} = \text{_____}$$

3. \_\_\_\_\_.
4.  $\frac{d}{dx} \left( \frac{u}{v} \right) = \text{_____}$ .

5. \_\_\_\_\_ function is required to be maximised or minimised.

**Short answers**

6. Define proper subsets.
7. Define Triangular matrix.
8. Define product rule.
9. Define definite integrals.
10. Explain I.B.F.C.

SECTION B (5\*6=30 Marks)

Answer FIVE questions

11. (a) The sum of three numbers in A.P is 24 and their product is 440. Find the numbers.

(OR)

- (b) If  $U = \{0,1,2,3,4,5\}$ ,  $A = \{0,1,2\}$  and  $B = \{2,4\}$  prove that

- (i)  $(A \cup B)^c = A^c \cap B^c$

- (ii)  $(A \cap B)^c = A^c \cup B^c$

12. (a) Obtain the product :

$$\begin{bmatrix} 2 & 1 & 0 \\ 3 & 2 & 1 \\ 1 & 0 & 1 \end{bmatrix} \times \begin{bmatrix} 1 & 2 & 3 & 4 \\ 2 & 0 & 1 & 2 \\ 3 & 1 & 0 & 5 \end{bmatrix}$$

(OR)

- (b) If  $A = \begin{pmatrix} 9 & 1 \\ 4 & 3 \end{pmatrix}$  and  $B = \begin{pmatrix} 1 & 5 \\ 7 & 12 \end{pmatrix}$  Find the matrix such that  $3A+5B+2X=0$ .

13. (a) Find  $\lim_{x \rightarrow 0} \frac{\sqrt{1+x} - 1}{x}$ .  
(OR)

(b) If  $f(x) = \frac{x^3 - 2x^2 + 50}{x^2}$ , find  $f'(5)$  and  $f'(10)$ .

14. (a) Evaluate  $\int \frac{x^3}{(x^2 + 1)^3} \cdot 3 dx$ .  
(OR)

(b) Evaluate  $\int x e^{mx} dx$

15. (a) Solve the following LPP graphically

$$\max Z = 3x_1 + 2x_2$$

$$\text{Subject to : } -2x_1 + x_2 \leq 1$$

$$x_1 + x_2 \leq 3$$

$$x_1 \leq 2$$

$$x_1, x_2 \geq 0$$

(OR)

(b) Describe the steps of simple method.

### SECTION C (5\*12=60 Marks)

Answer FIVE questions

16. (a) Find the four numbers forming a geometric progression if the first number exceeds the second by 36 and the third number is greater than the fourth by 4.

(OR)

(b) (i) Calculate the C.I for Rs.2500 for 4 years at 8% p.a.

(ii) Calculate the C.I in the above case when interest in the above case is compounded a) half yearly b) quarterly

17. (a) Find the rank of  $A = \begin{bmatrix} 1 & 3 & 4 & -2 \\ 2 & 6 & 8 & -4 \\ 3 & 0 & 3 & 3 \end{bmatrix}$ .

(OR)

(b) Solve the following equation by matrix method

$$X + Y + Z = 1$$

$$3X + 5Y + 6Z = 4$$

$$9X + 26Y + 36Z = 16$$

18.(a) Investigate the maxima and minima of the function  $2x^3 + 3x^2 - 36x + 10$ .

(OR)

(b) If  $Y = X e^{\frac{x^2}{3x}}$ , find  $\frac{d^2y}{dx^2}$  and  $\frac{d^3y}{dx^3}$ .

19.(a) Integrate  $\frac{1}{(x+1)(x+2)}$  with respect to x.

(OR)

(b) Evaluate  $\int_1^{10} (\log x) dx$ .

20.(a) Solve the following LPP graphically

$$\max Z = x_1 + 4x_2 + 5x_3$$

$$\text{Subject to : } 3x_1 + 3x_3 \leq 22$$

$$x_1 + 2x_2 + 3x_3 \leq 14$$

$$3x_1 + 2x_2 \leq 14$$

$$x_1, x_2, x_3 \geq 0.$$

(OR)

(b) Solve the following LPP graphically

$$\max Z = 2x_1 + 3x_2$$

$$\text{Subject to : } 7x_1 + 4x_2 \leq 28$$

$$7x_1 + 42x_2 \leq 52$$

$$x_1, x_2 \geq 0.$$

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**B.Com (CS)**  
**SEMESTER – IV**  
**PART III – Gr.A.CORE PAPER – XII**  
**CORPORATE FINANCE**

Time : 3 Hours

Max :100 marks

Answer all questions :

**SECTION - A**

1. \_\_\_\_\_ is a force that both stimulates and restraints businee action.
2. The sum of the par value of the stocks and bonds outstanding is called \_\_\_\_\_.
3. The policy of using debt capital in the capital structure is known as \_\_\_\_\_.
4. The maximum required rate or return from a proposal project is called \_\_\_\_\_.
5. The medium – term financial requirements of business houses are commonly known as \_\_\_\_\_.
6. What is meant by Financial management ?
7. Define ‘Capital Gearing’.
8. What do you mean by working capital ?
9. Write a note in money market.
10. Define Business Risk.

**SECTION – B**

**(5X6=30)**

ANSWER ALL QUESTIONS:

11.(a) Expalin the functions of Finance

**Or**

(b) Discuss the objectives of Financial Management.

12.(a) Explain the characteristics of a sound financial plan.

**Or**

(b) What are the remedies for under capitalisation.

13.(a) Explain the requirements for Trading on Equity.

**Or**

(b) Enumerate the merits of using debt capital.

14.(a) Explain the importance of the concept of cost of capital.

**Or**

(b) State the long term sources of working capital.

15.(a) What are the major sources of working capital.

**Or**

(b) Attempt a brief note on State Financial Corporation.

**SECTION – C**

**(5X12=60)**

**ANSWER ALL QUESTIONS:**

16.(a) Describe the nature and scope of Corporate Finance.

**Or**

(b) Discuss the importance of Financial Management.

17.(a) What are the factors affecting the Financial plan.

**Or**

(b) Enumerate the causes of over capitalisation.

18.(a) Explain the determinants of capital structure.

**Or**

(b) What are the long – term and medium term sources of funds?.

19.(a) What is the average cost of Capital ? Explain and illustrate the procedure of its calculation.

**Or**

(b) Explain the determinants of working capital.

20.(a) Describe the recent trends in Capital Market.

**Or**

(b) What are the causes responsible for the growth of Institutional Financing.



**B.Com(CS) DEGREE MODEL QUESTION**

**III - Year V-Semester**

**TAXATION - I**

Time: Three Hours

Maximum : 100 Marks

**SECTION – A**

1. Previous year is the financial year which \_\_\_\_\_.
2. The amount that is computed after deduction municipal taxes is \_\_\_\_\_.
3. Education allowance is exempted for \_\_\_\_\_.
4. Gratuity received by a non government employee is exempted upto \_\_\_\_\_.
5. Embazzezlement of cash in a money lending business shall be treated as \_\_\_\_\_.
6. What is meant by MRV
7. Give any two exempted perks.
8. Give any two incomes under the other sources.
9. Define the term profession.
10. Define NAV.

**SECTION – B**

**(5X6=30)**

ANSWER ALL QUESTIONS:

11.(a) Explain the scope of total income under the Income Tax Act 1961.

**Or**

(b) Write a note on Preliminary expenses under business.

12.(a) Define the terms “Assessee” and “Assessment year”.

**Or**

(b) What are the perquisites.

13.(a) Explain the method of valuation of Rent Free Accommodation for private employees.

**Or**

(b) From the figures given below calculate the Annual Rental Value.

MRV	30000
FRV	36000
S.RENT	33000

14.(a) State the types of Provident Funds.

**Or**

(b) Write a note on Expenditure on Scientific Research.

15.(a) Mr. H a West Indian for the first time on 10-01-2003 and left for Australia on 15-09-2003. He again came to India on 01-05-2006 . leave for South Africa on 15-07-2006. Determine his status for the previous 2006-07.

**Or**

(b) Mr. P retires in September 2006 after having put in 42 years of service in a company. His average salary for 10 months preceding September 2006 is Rs.2500pm. He received a gratuity of Rs.60000. Compute his taxable gratuity.

### SECTION – C

(5X12=60)

#### ANSWER ALL QUESTIONS:

16.(a) What are the Expressly Allowable Expenses under the business?

**Or**

(b) State whether the following items are deductible or not and why.

1. Sales tax and wealth tax.
2. Donation to a political party.
3. Cost of installing a new telephone.
4. Commission paid while purchasing raw materials.

17.(a) Discuss how the following items are to be dealt with in the income assessment of a company.

1. Preliminary expenses before the commencement of production Rs.160000.
2. Capital expenditure on scientific research Rs.400000.
3. Provision of Rs.280000 for doubtful debts.

**Or**

(b) Explain Residential status of Individual under the income tax act.

18.(a) Mr.X a employee of coimbatore based company provide the following particulars of his salary income.

Basic salary	12000pm
Profit bonus	12000
Commission on turnover achieved by Mr.X	42000
Entertainment allowance	2000pm
Club facility	6000
Transport allowance	1000
Free use of car of more than 1.6 car	
Rent free house provided by employer.	
Lease rent paid by employer	
Free education facility for three children of the employee.	

22500

Gas water and electricity bills issued in the name of employee by paid by employer  
Compute income under the head salary for the assessment year 2007-08.

**Or**

(c) Mr.R retired on 31-12-2006 and his pension was fixed at Rs.3600pm. He got  $\frac{3}{4}$  of the pension commuted for which he received Rs.180000 from his employer a ltd. Find out the taxable amount of commuted value of pension if.

- a) He gets gratuity
- b) He does not get gratuity.

19.(a) From the particular given below compute from house property which consists of two independent units having  $\frac{1}{3}$  and  $\frac{2}{3}$  area.

Date of completion	01-11-2001
Municipal Rental Value	Rs.96000
Fair Rental Value	84000
Self occupied	$\frac{2}{3}$ portion
Let out	$\frac{1}{3}$ portion from 01-04-2006 to 31-08-2006 @ Rs.7200 pm and self-occupied From 01-09-2006 onwards.
Municipal taxes	Rs.6000pa
Fire Insurance premium	Rs.2000pa
Ground rent	Rs.4000pa
Interest on Loan	Rs.7500.

**Or**

(b) What is meant by NAV ? Give format.

20.(a) Following are the income of amaranth for the financial year 2006-07.

Interest on saving Bank deposit in Allahabad bank Delhi 1200

Income from agriculture in Africa invested in Nepal 10000

Dividend received in UK from a American company, a par of which Rs.2000 remitted to India 10000.

Pension received in Belgium for services rendered in India with a Limited company.

You are required to compute his gross total income for the AY 2007-08 if he is (a) resident (b) Not ordinarily resident (c) NRI.

**Or**

(b) Mr. A came to India for the first time U.S.A on 30<sup>th</sup> June 2000. He stayed here at a stretch for three years and left for Japan on 1<sup>st</sup> July 2003. He returned to India on 1<sup>st</sup> April 2004 and remained her till 31<sup>st</sup> July 2004 when he went back to U.S.A. He again came India taking an employment with an American concern on 20<sup>th</sup> January 2007. Determine his residential status for the assessment year 2007-08.

**B.Com ( CS )**  
Model Question Paper  
SEMESTER – III  
PAPER III – Gr.A CORE PAPER – X

Time: 3 hours

Max:100 marks

SECTION – A (10\*1=10 marks)

Answer All questions:

1. General meeting can be called for only by giving not less than \_\_\_\_\_ days notice to every member.
2. The minimum number of members of the Board for a public company must be atleast \_\_\_\_\_.
3. The first auditor of a company shall be appointed by the \_\_\_\_\_ with in one month of the date of registration of the company.
4. \_\_\_\_\_ is the share of the company's profits distributed among the members.
5. The person appointed to look after the winding up process is called \_\_\_\_\_.
6. What is 'Proxy'?
7. Who is a 'Director'?
8. What do you mean by 'Annual Return'?
9. Write a note on 'Unclaimed Dividend'?
10. What is meant by Liquidation ?

**SECTION – B**

**ANSWER ALL QUESTIONS**

**( 5 x 6 = 30 marks)**

11. a) Explain the requisites of a valid meeting.  
(OR)  
b) Briefly explain the kinds of Company Meetings.
12. a) Explain the position of the directors.  
(OR)  
b) Enumerate the duties of directors.
13. a) What are the books of account required to be kept under the companies act ?.  
(OR)  
b) explain the provisions relating to appointment of auditors.
14. a) State the rules on the declaration of dividend .  
(OR)  
b) Explain the secretarial duties in connection with dividend.
15. a) State the grounds for winding up by the court.  
(OR)  
b) Discuss the provision applicable to members voluntary winding up.

**SECTION – C**

**( 5 x 12 = 60 marks )**

**ANSWER ALL QUESTIONS**

16. a) What are the Statutory provision regarding the holding of an annual general meeting?

**(OR)**

b) Explain the Secretarial duties in connection with meetings.

17. a) State the provisions of the companies act,1956 regarding the mode of appointment of directors of a company.

**(OR)**

b) What do you mean by obligatory in company management ?.

18. a) Discuss the various books of account a company is bound to maintain.

**(OR)**

b) Explain the rights and duties of an auditor.

19. a) What are the provisions regarding transfer of profit to reserve before declaring dividend.

**(OR)**

b) State the conditions and procedure for payment of interim dividend .

20. a) Discuss the consequences of winding up.

**(OR)**

b) Explain the duties of Secretary in respect of winding up.

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**COURSE : B.com CS**  
**Title of the Paper : MS Office & Tally**  
**Model Question Paper**

Time : 3 Hours

Maximum : 100 marks

SECTION – A  
(10\*2=20 marks)

Answer all the Questions

1. Making modifications in a document is called \_\_\_\_\_  
(a) Reading (b) Writing (c) editing (d) none
2. The spell check feature can be initiated by pressing the function key \_\_\_\_\_  
(a) F2 (b) F3 (c) F5 (d) F7
- The AB formats the selected text is the \_\_\_\_\_  
(a) Bold (b) Italic (c) Underline (d) none
3. \_\_\_\_\_ key is used to save the presentation  
(a) Ctrl+C (b) Ctrl+N (c) Ctrl+D (d) none
4. \_\_\_\_\_ key is used to copy the document  
(a) Ctrl+C (b) Ctrl+A (c) Ctrl+Z (d) none
5. \_\_\_\_\_ elements can be used to develop flow charts that illustrate processes.  
(a) Flow charts (b) organization chart (c) table (d) none
6. The \_\_\_\_\_ view displays miniature versions of your slides.  
(a) Full (b) slide sorts (c) outline (d) none
7. To preview the animation settings of the current slide, we can use \_\_\_\_\_ menu  
(a) view (b) slide show (c) edit (d) tool
8. The default direction for search is \_\_\_\_\_  
(a) All (b) left (c) right (d) none
10. Times New Roman is the name of a \_\_\_\_\_  
(a) Font (b) Align (c) Style (d) Grammar

**SECTION – B**                      **(5\*6=30)**

Answer All the Questions

11. (a) Write short notes non Header & Footer.  
(or)  
(b) Explain spell check in detail.
12. (a) Explain printing work sheet  
(or)  
(b) Write short notes on Deleting sheets
13. (a) Write short notes on organization chart  
(or)  
(b) Explain Special Effects

14. (a) Explain changing a Table Structure in MS Access  
(or)  
(b) Explain creating mailing labels
15. (a) What are the features of Tally.  
(or)  
(b) Describe ledger.

SECTION – C

(5\*10=50)

Answer All the Questions

16. (a) Write short notes on Word Editing Techniques.  
(or)  
(b) Explain Mail Merge Operations.
17. (a) Explain in detail graphs in Excel.  
(or)  
(b) Describe simple calculation
18. (a) Write short notes on Merging Presentation slide.  
(or)  
(b)

**III B.Com (CS)**

**SECURITIES LAW & FINANCIAL MARKETS**

**SECTION-A**

10\*1 =10

1. What is meant by financial market?
2. Define Capital Market
3. What is ADR?
4. What is meant by NBFC ?
5. What is meant by SEBI?
6. Loan against the security of immovable property is called \_\_\_\_\_ loan
7. The main objective of SEBI is to protect the interest of \_\_\_\_\_
8. Right shares are offered to \_\_\_\_\_ share holders
9. The Discount and finance house of India was set up in the year \_\_\_\_\_
10. The number of shares, which are less than the market lots are called \_\_\_\_\_

**SECTION-B**

5\*6 =30

- 11.A) Explain the functions of financial system  
(OR)  
B) Classify financial assets & give examples
- 12.A) what are the features of Money market  
(OR)  
B) Difference between Money market & Capital market
- 13.A) How SEBI regulates the primary market?  
(OR)  
B) What are the steps taken by SEBI to protect the investors?
- 14.A) State the significance of derivatives?  
(OR)  
B) Explain ADR & GDR
- 15.A) Functions of stock exchange?  
(OR)  
B) Recent trends in primary market?



**SECTION –C**

5\*12=60

- 16.A) Enumerate the various measures taken by the government to support the Indian financial system.  
(OR)  
B) Explain the classification of financial market
- 17.A) Write a note on the structure of Indian capital market?  
(OR)  
B) What are the weaknesses of stock exchange?
- 18.A) State the functions of an Underwriters. Explain the guidelines issued by SEBI for Underwriters  
(OR)  
B) Explain the functions of SEBI
- 19.A) What do you mean by listing of securities & Describe the listing procedure and point out the merits & demerits?  
(OR)  
B) Examine the recent trends in capital market in India
- 20.A) Discuss the present scenario of secondary market in India  
(OR)  
B) Explain the features of developed money market & bring out its importance?

**CLASS : III B.Com(CS)**

**SUBJECT : TAXATION - II (Indirect Taxes)**

**SECTION – A (10X1=10)**

**ANSWER ALL QUESTIONS:**

1. Second schedule of TNGST Act, fixes the rates of tax in regard to -----
2. Issue of permit to a registered dealer under TNGST Act as per Section-----
3. CST is a Tax on sale of goods -----,
4. The term “declared goods” have been defined in the CST Act in section -----.
5. Rates of excise duty are given under -----.
6. What is meant by the term CENVAT?
7. What is valuation of Goods?
8. Give any two types of valuation of goods under Excise.
9. What is meant by valuation date?
10. Define Declared Goods.

**SECTION – B (5X6=30)**

**ANSWER ALL QUESTIONS:**

- 11.(a) Define goods as per TNGST Act.  
**Or**  
(b) Define Turnover and Dealer.
- 12.(a) Define declared goods and what are the declared goods under CST Act.  
**Or**  
(b) Explain objectives of CST Act.
- 13.(a) Explain special provisions relating to salt.  
**Or**  
(b) Define Excisable goods and manufactured goods.
- 14.(a) Explain refund of export duty in certain cases.  
**Or**  
(b) Explain power to grant exemption from duty.
- 15.(a) Define wealth Tax.  
**Or**  
(b) Different between excise duty and sales tax.

**SECTION – C**

**(5X12=60)**

**ANSWER ALL QUESTIONS:**

16.(a) What are the objectives of Taxation?

**Or**

(b) State the merits and demerits of Tax.

17.(a) Explain the procedure for registration under TNGST Act.

**Or**

(b) Explain the assessment procedure under TNGST Act.

18.(a) Define MODVAT and explain its features.

**Or**

(d) Explain valuation of excisable goods.

19.(a) Explain power to prohibit importation and exportation.

**Or**

(b) Explain the provisions of customs regarding duty Draw back.

20.(a) Explain computation of net wealth.

**Or**

(b) Explain Exempted wealth.

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**MANAGEMENT ACCOUNTING**

B.Com(CS) DEGREE MODEL QUESTION  
Third Year Sixth Semester

**Time – 3 Hours**

**Max. Marks: 100**

**SECTION – A**

**(10 x 1 = 10 marks)**

**Fill in the blanks**

1. Management accounting involves -----.
2. Debt Equity Ratio is ----- Ratio
3. The Turnover Ratio helps management in -----
4. Tax paid is ----- of funds
5. Increase in the amount of debtors results in ----- cash
6. Explain Sales budget
7. Define pay-back method.
8. What is meant by budget
9. What do you mean by cash flow
10. What are the sources of funds

**Section - B**

**(5 x 6 = 30 marks)**

**Answer all the questions.**

- 11 a. Define management accounting.

OR

- b. What are the functions of management accounting?

- 12 a. Sales Rs 33,984 ; Gross profit Rs 8,068  
Sales returns Rs 380 ; opening stock Rs 1,378  
Closing stock Rs 1,814

Calculate 1. purchases 2. Rate of Stock Turnover 3. Gross Profit Ratio.

(OR)

- b. Find out the value of creditors from the following.

Sales Rs 50,000 ; Opening stock Rs 5,000  
Gross profit on sales 10% ; Closing stock Rs 10,000  
Creditors velocity 73 days ; Bills payable Rs 3,000

13. a. Calculate funds from operations from the following profit and loss account.

	Rs		Rs
To expences paid and } outstanding }	3,00,000	By gross profit	4,50,000
To depreciation	70,000	By gain on sale of land	60,000
To loss on sale of machine	4,000		
To discount	200		
To goodwill	20,000		
To net profit	1,15,800		
	5,10,000		5,10,000
	5,10,000		5,10,000

(OR)

- b. Calculate Funds From Operations.

	As on 31 <sup>st</sup> December	
	1987	1988
	Rs	Rs
Profit and Loss Appropriation A/C	30,000	40,000
General Reserve	20,000	25,000
Good will	10,000	5,000
Preliminary Expenses	6,000	4,000
Provision for depreciation on machinery	10,000	12,000

14. a. Calculate Cash From Operations.

Trading and Profit & Loss A/C, For the year ending 31<sup>st</sup> march ,1990

	Rs		Rs
To purchase	20,000	By sales	30,000
To wages	5,000		
To gross profit c/d	5,000		
	<hr/>		<hr/>
	30,000		30,000
	-----		-----
	-		
To salaries	1,000	By gross profit b/d	5,000
To rent	1,000	By profit on sale of building	
To depreciation on plant	1,000	Book value -	10,000
To loss on sale of furniture	500	Sold for -	15,000
To good will written off	1,000		5,000
To net profit	5,500		
	<hr/>		<hr/>
	10,000		10,000
	=====		-----

(OR)

b. What are the classifications of budgets?

15. a. What are the factors affecting capital investment decisions?

(OR)

b. what are the importance of capital budgeting?

**Section – C**

**Answer all the questions.**

**( 5 x 12 = 60 marks)**

16. a. Distinguish between management accounting and financial accounting.

(OR)

b. what are the advantages of cash flow statement?

17. a. Following are the ratios of the trading activities of National Traders Ltd:

Debtors velocity	3 months
Stock velocity	8 months
Creditors' Velocity	2 months
Gross Profit Ratio	25%

Gross profit for the year ended 31<sup>st</sup> December, 1998 amounts to Rs.4,00,000. Closing stock of the year is Rs.10,000 above the opening stock. Bills receivable amount to Rs 25,000 and Bills payable to Rs. 10,000.

Find out: a) Sales b) Sundry Debtors c) Closing Stock, and d) Sundry Creditors.

OR

b. Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for a 50% activity

	Per unit
	Rs
Materials	100
Labour	50
Variable expenses (direct)	10
Administrative expenses (50% fixed)	40,000
Selling and distribution expenses (60% fixed)	50,000
Present production (50% activity):	1,000 units.

18. a. A Trader purchases goods both on cash as well as on credit terms. The following particulars are obtained from the books:

	Rs
Total purchases (gross)	2,00,000
Cash purchases	20,000
Purchase returns	34,000
Creditors at the end	70,000
Bills payable at the end	40,000

You are required to

1. Calculate creditors turnover ratio
2. Calculate average payment period

OR

b. You are required to construct a selling overhead budget from the details given below:

	Rs
Establishment expenses of sales department	15,000
Other expenses of sales department	6,000
Advertisement	4,500
Salaries to counter salesmen	15,000
Commission to counter salesmen at 2% on their sales.	
Commission to travelling salesmen at 5% on their sales and out of pocket expenses at 3% on their sales.	
The following are the likely sales range for a year	

Sales at counter	Sales by Traveling Salesmen
Rs	Rs
1,50,000	15,000
2,00,000	20,000
2,50,000	25,000.

19. a. XYZ Ltd. Is considering the purchase of a new machine which would carry out some operations at present performed by manual labour .The two alternative models under consideration are P and Q.

The following information from which a profitability statement is to be prepared for submission to the board of directors is available.

	P	Q
Cost of machine (Rs)	3,00,000	5,00,000
Estimated life (in years)	10	12
Estimated savings in scrap p.a(Rs)	20,000	30,000
Additional cost of supervision per annum(Rs)	4,000	32,000
Additional cost of maintenance per annum(Rs)	14,000	22,000
Cost of indirect material per annum(Rs)	12,000	16,000
Estimated savings in wages:		
Wages per worker per annum(Rs)	1,200	1,200
Workers not required(Number)	150	200

The rate of taxation may be regarded as 50% of profit. Which model can be recommended for purchase ? Give reasons for your answer.

OR

- b. The following data relating to two machines X and Y is furnished.

	X	Y
Original cost	Rs 2,00,000	Rs 2,00,000
Estimated life in years	5	5
Expected salvage value	Rs 20,000	Rs 40,000
Additional working capital needed on average	Rs 40,000	Rs 30,000
Income tax rate	40%	40%
Estimated incomes before depreciation and tax:	Rs	Rs
1 <sup>st</sup> Year	60,000	1,00,000
2 <sup>nd</sup> Year	80,000	80,000
3 <sup>rd</sup> Year	1,00,000	1,60,000
4 <sup>th</sup> Year	1,20,000	40,000
5 <sup>th</sup> Year	1,40,000	1,80,000

Depreciation is to be charged under straight line method.

You are required to calculate the accounting rate of return on the average investment for both the machines.

20. a. A project requires investment of Rs 1,00,000 initially. It is estimated to provide annual net cash inflows of Rs 40,000 for a period of 8 years. The company's cost of capital is 10%. Ascertain the net present value of the project. Reference to annuity table shows present value of Re.1 for 8 years at 10% p.a interest is Rs. 5.335.

OR

- b. You are required to prepare production budget for the half year ending June 2000 From the following information.

Product	Product budgeted sales Quantity (units)	Actual stock on 31.12.99 (units)	Desired stock on 30.6.2000 (units)
S	20,000	4,000	5,000
T	50,000	6,000	10,000

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