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 3rd 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 (4th or 5th or 6th 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 satisfactorily 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 satisfactory participates 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 par III alone by granting exemption form 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 form 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.
# B.COM-CS SCHEME OF EXAMINATIONS

(Effective from 2007-2008)

<table>
<thead>
<tr>
<th>Part</th>
<th>Subjects</th>
<th>Instructional Hrs. per weeks</th>
<th>Duration (Hrs.)</th>
<th>Marks</th>
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<tr>
<td></td>
<td><strong>SEMESTER – I</strong></td>
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<td>I</td>
<td>Language Paper – I</td>
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<td>English Paper – I</td>
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<td>Financial Accounting - I</td>
<td>6</td>
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**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

**Diploma in Secretarial Practice**

<table>
<thead>
<tr>
<th>SEM</th>
<th>Course</th>
<th>Credits</th>
<th>Hours</th>
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<td>Office Administration</td>
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<td>IV</td>
<td>Practical Banking</td>
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<td>V</td>
<td>MS Office &amp; Tally [Practicals]</td>
<td>3</td>
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<tr>
<td>VI</td>
<td>Securities Management</td>
<td>3</td>
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</table>

**TOTAL 3600**
SEMESTER – I
PART III – Gr. A. CORE PAPER – 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.

PART III – Gr. A. CORE PAPER – II
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

Unit – IV

Unit – V

Unit – V

BOOKS RECOMMENDED
2. Dr. Saxena – Business Administration and Management.
GROUP B – ALLIED – A  PAPER – I  

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  
SEMMESTER – 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.

------------------------------------------------------------------------------------------------------------------

SEMMESTER – II PART III – Gr. A. CORE PAPER – VIII

LAW OF INSURANCE

Unit I:


Unit II:


Unit III:


Unit IV:


Unit V:


BOOKS RECOMMENDED

SEMESTER – II      GROUP B – ALLIED – A PAPER – 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

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

Semester – III

**COMMERCIAL LAW**

**GR.A.CORE PAPER VI**

**Unit – I**


**Unit - II**


**Unit – III**


**Unit – IV**

Special contracts – Indemnity 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
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-
filling- 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
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

(With effect form 2007-2008)

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

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

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
PART III Gr.A CORE PAPER – XI
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.
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).
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 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 Pearsons co-efficient of skewness correlation meaning and definition – scatter diagram Pearsons correlation co-efficient and liner 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
DIPLOMA IN SECRETARIAL 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  

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 – I**

**Unit – II**

**Unit – III**

**Unit – IV**

**Unit – V**

**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


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.
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:
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

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 LAW

SEMESTER VI

Rr.A. paper XVII

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

<table>
<thead>
<tr>
<th>Economics and other legislation</th>
<th>Glslan Kapoor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Laws</td>
<td>Taxman Publications</td>
</tr>
<tr>
<td>Economic Laws</td>
<td>YCSI Study Material</td>
</tr>
<tr>
<td>Intellectual Property Rights Law</td>
<td>B.S.Xlasyanan</td>
</tr>
</tbody>
</table>
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

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
Gr A. Core Appl or sub A Paper III

**TAXATION – II** (Indirect Tax)

UNIT –I


UNIT –II

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

UNIT –III


UNIT –IV


UNIT-V


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

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 investments decisions Capital budgeting methods.

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

*******************************
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 Borkerage Firm – Types of transactions in a stock exchange.

UNIT – IV

Unit – V

Recommended Books:

********************
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 debentre 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 __________.
3. \( \int \frac{dx}{x} = \) __________.
4. \( \frac{d}{dx} \left( \frac{u}{v} \right) = \) __________.
5. __________ function is required to be maximised or minimised.

Short answers
6. Define proper subsets.
7. Define Triangular matrix.
8. Define product rule.
10. Explain L.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) \( (A \cup B)^I = A^I \cap B^I \)
        (ii) \( (A \cap B)^I = A^I \cup B^I \)
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 \( B = \begin{pmatrix} 7 & 5 \\ 1 & 12 \end{pmatrix} \) Find the matrix such that \( 3A + 5B + 2X = 0 \).
13. (a) Find \( \lim_{x \to 0} \frac{\sqrt{1+x} - 1}{x} \).

(OR)

(b) If \( f(x) = \frac{x^3 - 2x^2 + 5x}{x^2} \), 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

\[ \begin{align*}
\text{max } Z &= 3x_1 + 2x_2 \\
\text{Subject to: } &-2x_1 + x_2 \leq 1 \\
&x_1 + x_2 \leq 3 \\
&x_1 \leq 2 \\
&x_1, x_2 \geq 0
\end{align*} \]

(OR)

(b) Describe the steps of simple method.

SECTION C \( (5 \times 12 = 60 \text{ Marks}) \)
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

\[ \begin{bmatrix}
1 & 3 & 4 & -2 \\
2 & 6 & 8 & -4 \\
3 & 0 & 3 & 3
\end{bmatrix} \]

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

\[ \begin{align*}
X + Y + Z &= 1 \\
3X + 5Y + 6Z &= 4 \\
9X + 26Y + 36Z &= 16
\end{align*} \]
18. (a) Investigate the maxima and minima of the function \(2x^3 + 3x^2 - 36x + 10\).

(OR)

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

19. (a) Integrate \(\frac{(x+1)(x+2)}{3x}\) with respect to \(x\).

(OR)

(b) Evaluate \(\int \log x \, dx\).

20. (a) Solve the following LPP graphically
\[
\begin{align*}
\text{max } Z &= x_1 + 4x_2 + 5x_3 \\
\text{Subject to: } &3x_1 + 3x_3 \leq 22 \\
&x_1 + 2x_2 + 3x_3 \leq 14 \\
&3x_1 + 2x_2 \leq 14 \\
&x_1, x_2, x_3 \geq 0.
\end{align*}
\]

(OR)

(b) Solve the following LPP graphically
\[
\begin{align*}
\text{max } Z &= 2x_1 + 3x_2 \\
\text{Subject to: } &7x_1 + 4x_2 \leq 28 \\
&7x_1 + 42x_2 \leq 52 \\
&x_1, x_2 \geq 0.
\end{align*}
\]
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 restrains business 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.

SECTION – B                                          (5X6=30)

ANSWER ALL QUESTIONS:

11.(a) Explain 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  

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. Embaazzlement 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

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.

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. Computer his taxable gratuity.

SECTION – C

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.

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.

<table>
<thead>
<tr>
<th>Component</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic salary</td>
<td>12000pm</td>
</tr>
<tr>
<td>Profit bonus</td>
<td>12000</td>
</tr>
<tr>
<td>Commission on turnover achieved by Mr. X</td>
<td>42000</td>
</tr>
<tr>
<td>Entertainment allowance</td>
<td>2000pm</td>
</tr>
<tr>
<td>Club facility</td>
<td>6000</td>
</tr>
<tr>
<td>Transport allowance</td>
<td>1000</td>
</tr>
<tr>
<td>Free use of car of more than 1.6 car</td>
<td></td>
</tr>
<tr>
<td>Rent free house provided by employer.</td>
<td></td>
</tr>
<tr>
<td>Lease rent paid by employer</td>
<td></td>
</tr>
<tr>
<td>Free education facility for three children of</td>
<td></td>
</tr>
<tr>
<td>the employee</td>
<td>22500</td>
</tr>
</tbody>
</table>

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 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 1/3 and 2/3 area.

<table>
<thead>
<tr>
<th>Property</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of completion</td>
<td>01-11-2001</td>
</tr>
<tr>
<td>Municipal Rental Value</td>
<td>Rs.96000</td>
</tr>
<tr>
<td>Fair Rental Value</td>
<td>84000</td>
</tr>
<tr>
<td>Self occupied</td>
<td>2/3 portion</td>
</tr>
<tr>
<td>Let out</td>
<td>1/3 portion from 01-04-2006 to 31-08-2006</td>
</tr>
<tr>
<td></td>
<td>@ Rs.7200 pm and self-occupied</td>
</tr>
<tr>
<td></td>
<td>From 01-09-2006 onwards.</td>
</tr>
<tr>
<td>Municipal taxes</td>
<td>Rs.6000pa</td>
</tr>
<tr>
<td>Fire Insurance premium</td>
<td>Rs.2000pa</td>
</tr>
<tr>
<td>Ground rent</td>
<td>Rs.4000pa</td>
</tr>
<tr>
<td>Interest on Loan</td>
<td>Rs.7500.</td>
</tr>
</tbody>
</table>

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 30th June 2000. He stayed here at a stretch for three years and left for Japan on 1st July 2003. He returned to India on 1st April 2004 and remained her till 31st July 2004 when he went back to U.S.A. He again came India taking an employment with an American concern on 20th 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) Expalin 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

ANSWER ALL QUESTIONS

(5 x 12 = 60 marks)

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.
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
3. The AB formats the selected text is the _______
   (a) Bold (b) Italic (c) Underline (d) none
4. _________ key is used to save the presentation
   (a) Ctrl+C (b) Ctrl+N (c) Ctrl+D (d) none
5. _________ key is used to copy the document
   (a) Ctrl+C (b) Ctrl+A (c) Ctrl+Z (d) none
6. ________ elements can be used to develop flow charts that illustrate processes.
   (a) Flow charts (b) organization chart (c) table (d) none
7. The _______ view displays miniature versions of your slides.
   (a) Full (b) slide sorts (c) outline (d) none
8. To preview the animation settings of the current slide, we can use ______ menu
   (a) view (b) slide show (c) edit (d) tool
9. 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

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

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 mean by valuation date?

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  

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.

*******************************************************************************
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.


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

(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
To expenses paid and } By gross profit
outstanding } 3,00,000 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

(OR)

b. Calculate Funds From Operations.
As on 31st 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

   Trading and Profit & Loss A/C, For the year ending 31st March, 1990

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

(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)

   (OR)

   b. What are the advantages of cash flow statement?

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

<table>
<thead>
<tr>
<th>Ratio</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debtors velocity</td>
<td>3 months</td>
</tr>
<tr>
<td>Stock velocity</td>
<td>8 months</td>
</tr>
<tr>
<td>Creditors’ Velocity</td>
<td>2 months</td>
</tr>
<tr>
<td>Gross Profit Ratio</td>
<td>25%</td>
</tr>
</tbody>
</table>
Gross profit for the year ended 31st 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

<table>
<thead>
<tr>
<th>Per unit</th>
<th>Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Materials</td>
<td>100</td>
</tr>
<tr>
<td>Labour</td>
<td>50</td>
</tr>
<tr>
<td>Variable expenses (direct)</td>
<td>10</td>
</tr>
<tr>
<td>Administrative expenses (50% fixed)</td>
<td>40,000</td>
</tr>
<tr>
<td>Selling and distribution expenses (60% fixed)</td>
<td>50,000</td>
</tr>
<tr>
<td>Present production (50% activity):</td>
<td>1,000 units.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total purchases (gross)</td>
</tr>
<tr>
<td>Cash purchases</td>
</tr>
<tr>
<td>Purchase returns</td>
</tr>
<tr>
<td>Creditors at the end</td>
</tr>
<tr>
<td>Bills payable at the end</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Establishment expenses of sales department</td>
</tr>
<tr>
<td>Other expenses of sales department</td>
</tr>
<tr>
<td>Advertisement</td>
</tr>
<tr>
<td>Salaries to counter salesmen</td>
</tr>
<tr>
<td>Commission to counter salesmen at 2% on their sales.</td>
</tr>
<tr>
<td>Commission to travelling salesmen at 5% on their sales and out of pocket expenses at 3% on their sales.</td>
</tr>
<tr>
<td>The following are the likely sales range for a year</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Rs</th>
<th>Rs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,50,000</td>
<td>15,000</td>
</tr>
<tr>
<td>2,00,000</td>
<td>20,000</td>
</tr>
<tr>
<td>2,50,000</td>
<td>25,000</td>
</tr>
</tbody>
</table>
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 profitabilty statement is to be prepared for submission to the board of directors is available.

<table>
<thead>
<tr>
<th></th>
<th>P</th>
<th>Q</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of machine (Rs)</td>
<td>3,00,000</td>
<td>5,00,000</td>
</tr>
<tr>
<td>Estimated life (in years)</td>
<td>10</td>
<td>12</td>
</tr>
<tr>
<td>Estimated savings in scrap p.a (Rs)</td>
<td>20,000</td>
<td>30,000</td>
</tr>
<tr>
<td>Additional cost of supervision per annum (Rs)</td>
<td>4,000</td>
<td>32,000</td>
</tr>
<tr>
<td>Additional cost of maintenance per annum (Rs)</td>
<td>14,000</td>
<td>22,000</td>
</tr>
<tr>
<td>Cost of indirect material per annum (Rs)</td>
<td>12,000</td>
<td>16,000</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th></th>
<th>X</th>
<th>Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original cost</td>
<td>Rs 2,00,000</td>
<td>Rs 2,00,000</td>
</tr>
<tr>
<td>Estimated life in years</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Expected salvage value</td>
<td>Rs 20,000</td>
<td>Rs 40,000</td>
</tr>
<tr>
<td>Additional working capital needed on average</td>
<td>Rs 40,000</td>
<td>Rs 30,000</td>
</tr>
<tr>
<td>Income tax rate</td>
<td>40%</td>
<td>40%</td>
</tr>
</tbody>
</table>

Estimated incomes before depreciation and tax:
- 1st Year | Rs 60,000 | Rs 1,00,000 |
- 2nd Year | Rs 80,000 | Rs 80,000   |
- 3rd Year | Rs 1,00,000 | Rs 1,60,000 |
- 4th Year | Rs 1,20,000 | Rs 40,000   |
- 5th Year | Rs 1,40,000 | Rs 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.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(units)</td>
<td>(units)</td>
</tr>
<tr>
<td>S</td>
<td>20,000</td>
<td>4,000</td>
</tr>
<tr>
<td>T</td>
<td>50,000</td>
<td>6,000</td>
</tr>
</tbody>
</table>