

**CURRICULUM FRAMEWORK AND SYLLABUS
FOR OUTCOME BASED EDUCATION IN**

Bachelor of Commerce (Corporate Secretaryship) Degree Program

**FOR THE STUDENTS ADMITTED FROM THE
ACADEMIC YEAR 2019 – 2020 AND ONWARDS**



**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
(Affiliated to Bharathiar University and Accredited by NAAC)
COIMBATORE-641028
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**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)**

VISION

To provide world class education to the students to face global challenges and to inculcate the latest trends in technological advancement. To cater the needs of the environmental and ethical values in the mind of students to become good citizens and entrepreneurs.

MISSION

The Mission of the college is to pursue a philosophy of perpetual acquisition of knowledge. The important policy is to provide value based education and to bring out the hidden potentials in students that equip them to approach life with optimism.

Programme Educational Objectives (PEO)

Under Graduates of **Corporate Secretaryship** program will be

PEO1: Exercising Professional Skills, Values, Team Spirit and High Leadership and to accept the challenges in the Industry and Academics

PEO2: Cope up with the latest developments in contemporary, National and global level through effective transaction of the curricular and co-curricular aspects.

PROGRAM OUTCOME (PO) :

PO1: Gain knowledge in various corporate laws and its practical applications.

PO2: Understand and Apply ethical principles and commit to corporate ethics, responsibilities and norms of the corporate practices

PO3: Analytical proficiency in accounting and taxation field.

PO4: Ability to identify and comply the corporate administration formalities

PROGRAM SPECIFIC OUTCOME (PSO):

PSO1: Prepare learners to face modern day challenges in the corporate world by providing practical exposure

PSO2: Acquire an in-depth grounding in the fundamentals of Accounts, Commerce, Finance, Management, Law, Entrepreneurial Development and Income Tax.

PSO3: Analyze the administrative and secretarial practices which constitute effectiveness to the business.

HINDUSTHAN COLLEGE OF ARTS & SCIENCE, COIMBATORE- 641 028
B.COM (CORPORATE SECRETARYSHIP)
SCHEME OF EXAMINATIONS
(For Students admitted from the Academic year 2019- 2020 and onwards)

Course Code	Course Type	Course Title	Lecture Hours/Week	Exam duration	IE	EE	Total	Credit Points
Semester – I								
Part – I								
19LAT01 19LAH01 19LAM01 19LAF01	MIL	Tamil-I Hindi-I Malayalam-I French- I	6	3	30	70	100	3
Part – II								
19ENG01	AECC	English – I	6	3	30	70	100	3
Part – III								
19CSU01	DSC	Principles of Accountancy	6	3	30	70	100	5
19CSU02	DSC	Business Management	6	3	30	70	100	5
19CSU03	GE	Allied – Business Economics	6	3	30	70	100	4
Semester – II								
Part – I								
19LAT02 19LAH02 19LAM02 19LAF02	MIL	Tamil-II Hindi-II Malayalam-II French- II	6	3	30	70	100	3
Part – II								
19ENG02	AECC	English – II	6	3	30	70	100	3
Part – III								
19CSU04	DSC	Financial Accounting	6	3	30	70	100	5
19CSU05	DSC	Business Law	5	3	30	70	100	4
19CSU06	GE	Corporate Communication	5	3	30	70	100	4
Part – IV								
19GSU01	AEE	Value Education - Human Rights	2		100	-	100	2
Students Should Complete Value Added Courses, Communicative English And Soft Skills at the End of the First Year								
Semester – III								
Part – III								
19CSU07	DSC	Higher Financial Accounting	6	3	30	70	100	5
19CSU08	DSC	Company Law & Secretarial Practice -I	6	3	30	70	100	5
19CSU09	DSC	Corporate Law	6	3	30	70	100	5
19CSU10	DSC	Corporate Finance	5	3	30	70	100	4
19CSU11	GE	Allied- Business Mathematics	5	3	30	70	100	4

Part – IV								
19GSU02	AEE	Environmental Studies	2		100	-	100	2
Semester – IV								
Part – III								
19CSU12	DSC	Corporate Accounting	6	3	30	70	100	5
19CSU13	DSC	General Laws	6	3	30	70	100	4
19CSU14	DSC	Company Law & Secretarial Practice - II	6	3	30	70	100	5
19CSU15	SEC	Practical –I MS Office	5	3	40	60	100	2
19CSU16	GE	Allied – Business Statistics	5	3	30	70	100	4
19CSU17	SEC	Institutional Training			100		100	2
Part – IV								
19GSU03	AEE	Internet Security	2		100	-	100	2
Part – V								
19GSU04	AECC	Extension Activity			100	-	100	G
Students Should Complete Value Added Courses, Online Courses (Or) Participation Certificates For Seminars, Workshops From Other Institutions For Each Semester And Women Studies / Interdisciplinary at the end of Second Year								
Extension Activity – means all those activities under NSS/NCC/sports/YRC Programme and other Co and extracurricular activities offered under part V of the programme. Every student shall participate compulsorily for a period of not less than two years (4 semesters) in any one of these programmes.								
Semester – V								
Part – III								
19CSU18	DSC	Cost Accounting	6	3	30	70	100	5
19CSU19	DSC	Higher Corporate Accounting	6	3	30	70	100	5
19CSU20	DSC	Income Tax Law and practice	6	3	30	70	100	5
19CSU21	DSC	Industrial Law	6	3	30	70	100	5
19CSU22A	DSE	ELECTIVE-I Business Research Methods (OR)	6	3	30	70	100	4
19CSU22B		Human Resource Management						
Part – V								
19GSU05	AEE	General Awareness			100	-	100	2
19GSU06	AECC	Law of Ethics			100	-	100	2
Semester – VI								
Part – III								
19CSU23	DSC	Management Accounting	6	3	30	70	100	5
19CSU24	DSC	Indirect Taxation	6	3	30	70	100	5
19CSU25	DSC	Securities Law & Financial Markets	6	3	30	70	100	4
19CSU26	SEC	Practical –II Tally ERP 9	4	3	40	60	100	2
19CSU27A	DSE	ELECTIVE-II Banking Law & practice (OR)	6	3	30	70	100	4
19CSU27B		Financial Management						
19CSU28	SEC	Project Work	2		40	60	100	2
Total Credits								142
Students Should Complete Value Added Courses, Online Courses / Entrepreneurship/Startups/ Job Oriented Courses and Placement Training at the end of the Third Year								

No of papers	Course Type	Total Credit Points
2	Modern Indian Language(MIL)	6
4	Ability Enhancement Compulsory course(AECC)	8
4	Ability Enhancement Elective (AEE)	8
18	Discipline Specific course(DSC)	86
2	Discipline Specific Elective(DSE)	8
4	Skill Enhancement Course(SEC)	8
4	Generic Elective(GE)	16
38	TOTAL	142

BOS meeting approved: 22/06/2019

Approved in 5th Academic Council meeting on : 29/06/2019

UG- REGULATION (From 2019-2020 Onwards)

1. Internal Marks for all UG

Components	Marks
Test I	5
Test II	5
Model Exam	10
Assignment	5
Attendance*	5
TOTAL	30

*Split-up of Attendance Marks for UG

- ♣ 75-79 - 1 marks
- ♣ 80-84 - 2 marks
- ♣ 85-89 - 3 marks
- ♣ 90-94 - 4 marks
- ♣ 95-100 - 5 marks

QUESTION PAPER PATTERN FOR I.E TEST I and II

Duration: Two Hours

Maximum: 50 Marks

SECTION - A (6 x 1 = 6 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks

Multiple choice/Fill up the blanks /True or False questions

SECTION - B (4x 5 = 20 marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks

Either or Type

SECTION - C (3x 8 = 24 marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks Either or Type

QUESTION PAPER PATTERN FOR IE Model Examination

Duration: Three Hours

Maximum: 70 Marks

SECTION - A (10x1=10 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks

Q.No 1 to 10: (Multiple choice/Fill up the blanks /True or False questions).

(Two questions from each unit)

SECTION - B (5x4=20 Marks)

Answer **ALL** Question

ALL Questions Carry **EQUAL** Marks

Q.No 11 to 15: Either or type questions

(One question from each Unit)

SECTION- C (5x8=40 Marks)

Answer **ALL** Questions

ALL Questions carry **EQUAL** Marks

Q.No 16 to 20: Either or type questions (One question from each Unit)

2 a) Components for Practical I.E.

Components	Marks
Test -I	20
Test - II	20
Total	----- 40 =====

2 b) Components for Practical E.E.

Components	Marks
Completion of Experiments	50
Record	5
Viva	5
Total	----- 60 =====

3. Institutional/ Industrial Training, Mini Project and Major Project Work

<u>Institutional /Industrial Training</u>		<u>Mini Project</u>	<u>Major Project Work</u>	
Components	Marks	Marks	Components	Marks
I.E Work Diary Report Viva --voce Examination	25 50 25	- 50 50	I. E a) Attendance 10 Marks b) Review / Work Diary* ¹ 30 Marks	40
Total	----- 100 =====	----- 100 =====	E.E* ² a) Final Report 40 Marks b) Viva-voce 20 Marks	60
			Total	----- 100 =====

*¹ Review is for Individual Project and Work Diary is for Group Projects (group consisting of minimum 3 and maximum 5)

*²Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

4. Components for Value Education (Part IV):

S.No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of three questions, 10 marks each	20 marks
	Total	100 marks

On completion of the above components students will be remarked as follows:

Range of marks	Equivalent remarks
80 and above	Exemplary
70 – 79	Very good
60 – 69	Good
50 – 59	Fair
40 – 49	Satisfactory
Below 39	Not Satisfactory = Not completed

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

5. Guidelines for Environmental Studies (Part IV)

The paper Environmental Studies is to be treated as 100% IE course which is offered in III Semester for II year UG students. The classes will be handled for two hours per week till the end of the Semester. At least one field trip should be arranged.

Total Marks for the subject = 100

Components	Marks
Two Tests (2 x 30)	60
Field visit and report (10 + 10)	20
Two assignments (2 x 10)	20
Total	----- 100 =====

The question paper pattern is as follows:

Test I – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

Test II – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

Total 60 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

6. Guidelines for Skill based subject - Internet Security (Part IV)

Components	Marks
Two Tests (2 x 40)	80
Two assignments (2 x 10)	20
Total	100

The question paper pattern is as follows:

Test I – 2 hours [4 out of 7 essay type questions] 4 x 10 = 40Marks

Test II – 2 hours [4 out of 7 essay type questions] 4 x 10 = 40 Marks

Total 80 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

7. Guidelines for General Awareness (Part IV)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [50 multiple choice questions] 50 x 1 = 50Marks

Test II – 2 hours [50 multiple choice questions] 50 x 1 = 50 Marks

Total 100 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

8. Guidelines for Law of Ethics (Part V)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [5 out of 8 essay type questions] 5 x 10 = 50Marks

Test II – 2 hours [5 out of 8 essay type questions] 5 x 10 = 50 Marks

Total 100 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

9. Guidelines for Extension Activity (Part V)

At least two activities should be conducted within this semester (IV) consisting of two days each. The activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc.

The marks may be awarded as follows

No of Activities	Marks
2 x 50 (Each Activity for two days)	100

10. QUESTION PAPER PATTERN FOR EE (Part III Theory Papers)

Duration: Three Hours

Maximum: 70 Marks

SECTION - A (10x1=10 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks

Q.No 1 to 10: (Multiple choice/Fill up the blanks /True or False questions).
(Two questions from each unit)

SECTION - B (5x4=20 Marks)

Answer **ALL** Question

ALL Questions Carry **EQUAL** Marks

Q.No 11 to 15: Either or type questions
(One question from each Unit)

SECTION- C (5x8=40 Marks)

Answer **ALL** Questions

ALL Questions carry **EQUAL** Marks

Q.No 16 to 20: Either or type questions
(One question from each Unit)

BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce (Corporate Secretaryship)		
Course Code:	19CSU01	Course Title	Batch:	2019-2022
		Principles of Accountancy	Semester:	I
Hrs/Week:	6		Credits:	5

Course Objective

1. Refresh the fundamentals of Financial Accounting and to make the students knowledgeable regarding book keeping and basic accounting.

Course Outcomes (CO)

K1	CO1	Gain knowledge on accounting concepts and basics in accounting.
K2	CO2	Working on preparation of trial balance and final accounts of sole trader.
K3	CO3	Learn about depreciation methods, reserves and provisions.
K4	CO4	Understand about average due date and bill of exchange.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	S	L
CO2	S	M	S	L
CO3	S	M	S	L
CO4	M	S	S	L

S - Strong; M-Medium; L-Low.

19CSU01	Principles of Accountancy	I
Unit No.	Topics	Hours
I	Accounting- Origin- Definition, Types of Accounts- Accounting Rules- Fundamentals of Book Keeping – Accounting Concepts and Conventions – Documents and Books of Accounts- Invoice, Vouchers, Debit & Credit Notes, Day books, Journals, Ledgers and Trial Balance; Capital and Revenue- Expenditures and Receipts; Contingent Assets and Contingent Liabilities (Theory)- Journal – Ledger	14
II	Subsidiary books – Trial balance- Final accounts of a sole trader with adjustments – Accounting Standards – Objectives – List of Accounting Standards	15
III	Depreciation – Methods –(Problems)-Straight line Method-Written Down Value Method -Machine hour Rate Method- Annuity method. (Theory)- Sinking Fund method-Insurance policy method- Revaluation Method- Depletion Method- Reserves and provisions.	15
IV	Average due date – Account current- Bill of exchange- Accommodation bills.	14
V	Bank Reconciliation statement – Receipts and Payments, Income and Expenditure account and Balance sheet.	14

Note: Distribution of marks: 20% Theory, 80% problems





Teaching Methods: Lecturing, Power point Projection through LCD, Assignment, Discussion and Activity

Text Book:

1. *T.S.Reddy & A.Murthy : Financial Accounting, Margham Publications, Reprint 2018*

Reference Books

1. *N.Vinayakam, P.L.Mani, K.L.Nagarajan , "Principles of Accountancy" S.Chand & Company Limited ,4th Edition*
2. *S.P. Jain & K.L. Narang – "Financial Accounting" Kalyani publishers.2014*
3. *R.L.Gupta, V.K.Gupta, M.C.Shukla "Financial Accounting" Sultan Chand & Sons.,2019*
4. *T.S.Grewal, S.C.Gupta, M.C.Shukla "Advanced Accountancy" S.Chand & Company Limited 2016*
5. *S.P. Jain & K.L. Narang "Advanced Accountancy" Kalyani publishers.2014*

Course Designed by	Verified by HOD	Checked by	Approved by
			

BOS meeting approved: 22/06/2019

Approved in 5th Academic Council meeting on : 29/06/2019

BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce (Corporate Secretaryship)		
Course Code:	19CSU02	Course Title	Batch:	2019-2022
		Business Management	Semester:	I
Hrs/Week:	6		Credits:	5

Course Objective

1. Understand the basic principles of managing a business organization and to know the applications of managerial functions in every aspects of Business.

Course Outcomes (CO)

K1	CO1	Facilitate the students to get adequate knowledge about functions and principles of management.
K2	CO2	Students understand the planning process and decision making.
K3	CO3	Acquisition of knowledge for communication and leadership.
K4	CO4	Familiarize in meanings and various theories of motivation and co-ordination.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	S	L
CO2	S	S	L	M
CO3	S	S	M	L
CO4	S	S	M	L

S - Strong; M-Medium; L-Low.





19CSU02	Business Management	I
Unit No.	Topics	Hours
I	Introduction to principles of management Evolution and essentials of Management – Functions of Management – Henry Fayol’s Principles of Management – F.W.Taylor’s Scientific Management.	15
II	Planning and Organizing Meaning and features of Planning – Types of Plans – Steps in the Process of Planning and decision making – Principles and theories of Organizing – Delegation of Authority – Meaning and Problems.	15
III	Directing and HRM Meaning and Principles of Directing – Communication- Leadership – Types and Styles – Qualities of a Good Leader. Human Resource Management: Concept, Features, Importance, Limitations	14
IV	Motivation and Co-ordination Motivation -Meaning and Scope– Maslow’s Theory and X/Y theories of Motivation. - Co-ordination -Meaning and Scope – Principles of Co-ordination- Types- Internal and External	14
V	Controlling Concept, Features, Importance, Limitations; Control process; Essentials of a Good Control System; Techniques of Control Traditional and Non-Traditional Control devices; Relationship between Planning and Controlling	14

Teaching Methods: Lecturing, Power point Projection through LCD, Assignment, Discussion and Activity
Text Book :

1. *Dinkar Pagare “Principles of Management”, Sultan Chand & Sons, 2018*

Reference Book:

1. *C.B.Gupta, “ Business Management”, Sultan Chand & Sons, 2018*
2. *Sharma.R.K, Shashi K. Gupta “Business Management” Kalyani Publishers,2015*
3. *Tripathy P.C. ReddyP.N, “Principles of Management”, MC Graw-Hill, 6th Edition 2017*
4. *D.Chandra Bose, “Principles of Management”, PHI Learning, Delhi, 2012.*
5. *T.Ramasamy, “Principles of Management”,Himalaya Publishing House.2013*

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)		
Course Code:	19CSU03	Course Title	Batch:	2019-2022
		Business Economics	Semester:	I
Hrs/Week:	6		Credits:	4

Course Objective

1. Acquire basic knowledge of Business economics and understand the tools and techniques of Business economics.

Course Outcomes (CO)

K1	CO1	Know the basic concepts and terms in Business Economics.
K2	CO2	Describe Various Kinds of elasticity and brief knowledge in Demand Analysis.
K3	CO3	In-Depth Knowledge on Production and Cost Analysis.
K4	CO4	Comprehend the Knowledge about Monetary and Fiscal Policies..

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	M	L
CO2	S	S	M	L
CO3	S	S	M	L
CO4	S	M	S	L

S - Strong; M-Medium; L-Low.

19CSU03	Business Economics	I
Unit No.	Topics	Hours
I	Business Economics Meaning and Definition – Nature and Scope of Business Economics- Basic Economic concepts applied in Business Economics – Objectives of Business firms - Applications of Economic theories in to Corporate Companies.	14
II	Demand Analysis Meaning -Law of Demand – Determinants of Demand – Elasticity of Demand: Type of Elasticity of Demand-Demand Forecasting: Importance – Methods of Demand Forecasting	14
III	Production Functions Meaning and Definition –Factors of Production – Production functions with one and two variable input – Returns to Scale – Managerial uses of Production functions. Cost Analysis: Types of Costs – Short and Long run costs.	15
IV	Markets Classification of Markets – Features and Price determination under Perfect and Imperfect Competition Markets of Monopoly, Monopolistic, Oligopoly and Duopoly.	14
V	Indian Economy National Income – Population Growth – Business Cycle – Inflation – Unemployment Problem – Balance of Payments – Monetary and Fiscal Policies.	15





Teaching Methods: Lecturing, Power point Projection through LCD, Assignment, Discussion and Activity

Text Book:

1. *R.Cauvery, U.K.Sudhanayak, M.Girija, R.Meenakshi, "Managerial Economics, S.Chand & Company Limited, 2013*

Reference Books:

1. *Sundaram, K.P.M & Sundaram, E.N, "Business Economics", Sultan Chand & Sons, New Delhi. 2015*
2. *Ahuja, H.L, "Business Economics", S.Chand & Company Limited, New Delhi. 2019*
3. *Mankar. V.G, "Business Economics," Mac Millan India Ltd., 2012*
4. *R.L.Varshney & K.L.Maheswari, "Managerial Economics" Sultan Chand & Sons. 2018*
5. *M.L.Jhingun, "Macro Economic Theory" Vrinda Publications (P) LTD, 13th Edition Reprint 2019*

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce (Corporate Secretaryship)		
Course Code:	19CSU04	Course Title	Batch:	2019-2022
		Financial Accounting	Semester:	II
Hrs/Week:	6		Credits:	5

Course Objective

1. Understand the accounting procedures of Trading Companies and gain knowledge on application of Financial Accounting.

Course Outcomes (CO)

K1	CO1	Know the concept of consignment and Joint ventures maintenance of book keeping
K2	CO2	Understand the Branch Accounts and Departmental accounts of the companies
K3	CO3	Understand the sole trading concern and single entry system.
K4	CO4	Know how to treat and maintain books of record for hire purchase.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	M	S	L
CO2	S	M	S	L
CO3	S	M	S	L
CO4	M	S	S	L

S - Strong; M-Medium; L-Low.

19CSU04	Financial Accounting	II
Unit No.	Topics	Hours
I	Accounting for Consignments-Goods sent on Consignment at cost- normal loss- abnormal loss - Goods sent on Consignment at invoice price - Joint ventures- when separate set of books is kept - when separate set of books is not kept	19
II	Branch accounts – Accounting in respective of dependent branches- Stock and debtors system – Independent branches (excluding foreign branches)- Departmental Accounts – Guidelines for apportionment of expenses – Stock reserve	14
III	Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.	14
IV	Hire Purchase and Installment System- Distinction between Hire Purchase System and Installment System – Calculation of Interest- Default and Repossession – Hire Purchase trading account- Accounting Treatment for Installment Purchase, Lease Financing (Theory only)	15
V	Royalties- meaning – accounting treatment (including Sub lease) – IFRS- Introduction – Objectives – Importance	10

Note: Distribution of marks: 20% Theory, 80% problems





Teaching Methods: Lecturing, Power point Projection through LCD, Assignment, Discussion and Activity

Text Book :

1. Jain S.P., Narang K.L., Agrawal Simmi, Sehgal Monik,"Advanced Accountancy Principles of Accounting Vol-I including GST" Kalyani publishers,.20th Edition 2018

Reference Books:

1. S.N. Maheshwari and S.K. Maheshwari , "Advanced Accountancy" Vikas Publishing House Pvt Ltd.12th Edition
2. M.C Shukla and T.S. Grewal , "Advanced Accounting" S. Chand & Company Limited 2012
3. T.S.Reddy & A.Murthy, " Financial Accounting" Margham Publications, Reprint 2018
4. Gupta.R.L& Radhasamy.M,"Advanced Accountancy" , Sulthan Chand & Sons, 2018
5. N.Vinayakam, B. Charumathi, "Financial Accounting",S.Chand & Company Limited.,2014

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Approved in 5th Academic Council meeting on : 29/06/2019

BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)		
Course Code:	19CSU05	Course Title	Batch:	2019-2022
		Business Law	Semester:	II
Hrs/Week:	5		Credits:	4

Course Objective

1. Provide a clear view to Basic business Laws and understand the impact of selective Acts in the business contracts.

Course Outcomes (CO)

K1	CO1	Understand about the need of Law and the Basis of Valid Contract
K2	CO2	Awareness of Rules regarding Special Contracts.
K3	CO3	Gain Knowledge about different Kinds of Performance of Contract
K4	CO4	Describe the Legislation of Sale of Goods Act

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	M	L
CO2	S	M	M	S
CO3	S	S	M	L
CO4	S	S	M	L

S - Strong; M-Medium; L-Low.





19CSU05	Business Law	II
Unit No.	Topics	Hours
I	Introduction to Law Relevance of Law to Modern Civilized Society; Sources of Law; Legal Terminology and Maxims; Understanding Citation of Cases Indian Contract Act 1872, Law of contract – Nature of Contract – kinds of Contract	12
II	Essentials of valid contract Offer- Acceptance- intention to create legal relations – considerations- capacity to contract. Free consent – Mistake – Misrepresentations – fraud – coercion and undue Influence – Lawful object – void agreement– Agreement not declared void – legal formalities. GD on Case Laws	12
III	Contingent contract Performance of contract – Breach of Contract– Remedies for Breach of contract–GD on Case Laws	12
IV	Special contracts Quasi contracts - Indemnity and guarantee – Agency – Bailment and pledge	12
V	Sale of Goods Act – 1930 Goods – Definition- Classification of Goods. Essentials of a Contract of Sale; Sale Distinguished from Agreement to sell, Conditions and Warranties Transfer of Title by Non-Owners; Doctrine of Caveat Emptor; Transfer of Property- Importance-Performance of the Contract of Sale; Rights of Unpaid Seller.	12

Teaching Methods: Lecturing, Power point Projection through LCD, Assignment, Discussion and Activity
Text Book:

1. *N.D.Kapoor – “BusinessLaw”, Sultan Chand,& Sons , 2018*

Reference Books:

1. *V. Balachandran, S. Thothadri, “Business Law”, Mc GrawHill Education (India) Pvt Ltd., 2nd Edition*
2. *M.C. Sukla, “A Manual of Mercantile Law” S.Chand & Company Limited, 13th Edition*
3. *S.R. Davar , “Mercantile law” S.Chand & Company Limited. 1999*
4. *R.S.N.Pillai & Bagavathi, “Business Law”, S.Chand & Company Limited, 1999*
5. *M.C.Kuchhal & Vivek kuchhal, “Mercantile law”, Vikas publishing house Ltd. 8th Edition*

Course Designed by	Verified by HOD	Checked by	Approved by
			

BACHELOR OF CORPORATE SECRETARYSHIP

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)		
Course Code:	19CSU06	Course Title	Batch:	2019-2022
		Corporate Communication	Semester:	II
Hrs/Week:	5		Credits:	4

Course Objective

1. Study the fundamentals of communication process and apply the principles of communication in business practices.

Course Outcomes (CO)

K1	CO1	Gain knowledge on communication skills.
K2	CO2	Study about drafting a letter and resume.
K3	CO3	Preparation of office letters and presentation of seminars.
K4	CO4	Acquire good speaking skills.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	M	L
CO2	S	S	L	M
CO3	S	S	L	M
CO4	S	S	L	M

S - Strong; M-Medium; L-Low.





19CSU06	Corporate Communication	II
Unit No.	Topics	Hours
I	Business Communication Meaning and objectives of communication-Importance of communication-Process of communication-Barriers to communication. Essentials of good oral and written communication.	12
II	Business Correspondence Introduction-Meaning of Business Correspondence; Importance of Business Correspondence; Essential Qualities of a Good Business Letter; Parts of a Business Letter; Types of Business Letters; Human Resource; Purchase-Sales-Accounts- Business etiquettes	12
III	Interdepartmental Communication Internal memos; messages through Electronic Media; Public Notices and Invitations; Representations to Trade Associations, Chambers of Commerce and Public Authorities	12
IV	Group Discussion & Speech Essentials of good speech-Qualities of a good speaker-importance of non-verbal communication-participation in group discussion, debates, seminars and interviews.	12
V	Secretarial Correspondence Drafting of Notice of meeting - Agenda and minutes, specimen of Meetings. E-Correspondence Concept of E-Correspondence: Web, Internet; Concept of e-mail History of E-mail, Features; Electronic Mail System- optimizing personal e-mail use, proper E-mail Correspondence, E-Mail Etiquette; Advantages and Disadvantages of E-mail	12

Teaching Methods: Lecturing, Power point Projection through LCD, Assignment, Discussion and Activity
Text Book:

1. *RajendraPal & J.S.Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, 2017*

Reference Book:

1. *R.S.N.Pillai and Bagavathi, Modern commercial correspondence, S.Chand & Company Limited, .2014*
2. *NirmalSingh, Business communication Principles, Methods and Techniques, Deep & Deep Publications Pvt Ltd., New delhi.2006*
3. *RajendraPal, Business communication, Sultan Chand & Sons, New Delhi.2017*
4. *Varinder kumar, Business Correspondence, Kalyani Publishers, NewDelhi.2019*
5. *C.B.Gupta, Basic Business Communication, Sultan Chand & Sons, 2016*

Course Designed by	Verified by HOD	Checked by	Approved by
			

BOS meeting approved: 22/06/2019

Approved in 5th Academic Council meeting on : 29/06/2019

BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU07	Course Title	Batch: 2019-22
		Higher Financial Accounting	Semester:III
Hrs/Week:	6		Credits:5

Course Objective

1. To refresh the fundamentals of application of financial Accounting.
2. To learn the accounting practice of partnership firm.

Course Outcomes (CO)

K1	CO1	To understand the basic concepts of Partnership Accounting
K2	CO2	To enable the students to understand the use of partnership accounts in the modern business world.
K3	CO3	Be able to have complete knowledge on the accounting practices followed in a firm from formation till winding up
K4	CO4	To gain Knowledge about accounting Standards

Mapping of Outcomes

CO	PO	PO1	PO2	PO3	PO4
CO1		M	S	M	L
CO2		S	S	L	M
CO3		S	S	L	M
CO4		S	S	L	M

S - Strong; M-Medium; L-Low.

19CSU07	Higher Financial Accounting	III
Unit No.	Topics	Hours
I	Definition of Partnership- Nature of partnership Firm- Partnership Deed and its contents- Application of provisions in the absence of agreement- Rights of a partner- Duties of a partner- Limited Liability Partnership (Theory)-Capital accounts of partners -Fixed Capital Method and Fluctuating capital method – Profit & Loss Appropriation Account.	14
II	Admission of Partners- Meaning—Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed profit or loss – Adjustment and Readjustment of capital.	15
III	Retirements and Death of partners – Various adjustments on retirement- Death of a Partner – Adjustment on retirement and Death- Executor’s Account	14
IV	Dissolution of Partnership –settlement of accounts –Firms debt and personal debt – Dissolution account – Realization account – Capital account and Bank account –Sale of firm to a Company.	15
V	Insolvency of Partners – When all Partners are insolvent - Piece meal Distribution – Proportionate Capital Method- Maximum Loss Method.Accounting standards	14

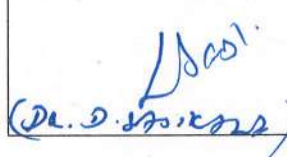



Note: Distribution of marks: 20% Theory, 80% problems

Text Book:

I.T.S.Reddy&A.Murthy, " Financial Accounting", MarghamPublications.,Reprint 2018.

Reference Books

1. **Sultan Jain S.P & Narang K.L.** "Advanced Accountancy", Kalyani Publishers, New Delhi.
2. **R.L.Gupta & M.Radhaswamy.** "Advanced Accountancy" SultanChand & Sons Publishers, New Delhi
3. **N.Vinayakam, B. Charumathi,** "Financial Accounting", S.Chand & Company Ltd.,
4. **K.L.Narang, S.N.Maheswari** "Advanced Accountancy" Kalyani publishers.
5. **S.K.Maheswari, T.S. Reddy,** "Advanced Accountancy" Vikas Publications.

Course Designed by	Verified by HOD	Checked by	Approved by
			

Coordinator
Curriculum Development Cell
Hindusthan College of Arts & Science
Coimbatore-641 028.

BACHELOR OF CORPORATE SECRETARYSHIP

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)		
Course Code:	19CSU08	Course Title		Batch: 2019-22
		Company Law & Secretarial Practice-I		Semester: III
Hrs/Week:	6			Credits: 5

Course Objective

1. To understand the basics of Indian company Law
2. To learn the provisions of Indian companies Act relating to Incorporation of a company

Course Outcomes (CO)

K1	CO1	Gain knowledge relating to promotion of company, registration & its formation
K2	CO2	Learn about Memorandum of Association& Articles of Association and its contents
K3	CO3	Know about the share capital & its procedures
K4	CO4	Get awareness of prospectus, its contents. Know about the role of company secretary, his rights & duties.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	M	L
CO2	S	S	L	M
CO3	S	S	L	M
CO4	S	S	L	M

S - Strong; M-Medium; L-Low.

Code No	Subject	Semester No
19CSU08	COMPANY LAW & SECRETARIAL PRACTICE-I	III
Unit No	Topics	Hours
Unit I	Concept of Companies- kinds of companies - corporate personality – doctrine of lifting the corporate veil – promotion of company – the promoters – legal positions of promoters – promoters liability – promoters remuneration – pre- incorporation contracts incorporation or registration – commencement of business –Formation of companies with charitable objects..	14
Unit II	Memorandum of Association – meaning – importance – importance form – contents – procedures for alteration – secretarial duties – the Doctrine of Ultravires – Articles of Association – form – content procedures for alteration- Limitations– the Doctrine of Indoor management – distinction between Memorandum and Articles.	15
Unit III	Share capital – kinds of share capital – alteration deduction – increase of subscribed capital –types of shares – issue -Types– allotment of shares – procedures – irregular allotment and its effects – duties of the secretary in connection with allotment of shares –Transfer and Transmission of shares– underwriting – issue of shares at a premium and discount – purchase of company’s own shares. Public deposits	15
Unit IV	Prospectus – definition – issue of Prospectus – contents – registration –Shelf Prospectus-Red herring Prospectus–Book building- consequences of misstatements in prospectus – remedies for misstatements and omissions– Statement in lieu of prospectus.	14
Unit V	Company secretary – appointment qualification – functions – statutory position – dismissal – rights duties and responsibilities – duties of the secretary in connection with promotion and incorporation – duties of secretary at the stage of commencement – MCA 21 – E filing of forms	14


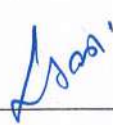


Note: The syllabus for this subject is with reference to Indian Companies Act, 2013.

Text Book:

1. Kapoor. N.D, "Company Law and Secretarial Practice", Sultan Chand & Sons.

Reference books:

1. Gogna . P.S, "Text book of Company Law", S.Chand.
2. Shanthi, "Company Law", Margham Publication.
3. Ghosh. P.K, Balachandran. V, "Company Secretarial Practice", Sultan Chand & Sons.
4. Kuchhal. M.C, "Company law", ShreeMahavir Publications.
5. 5 ICSI Study material, "Company Law & Secretarial Practice".

Course Designed by	Verified by HOD	Checked by	Approved by
 (S. DEEPIKA)			

Coordinator
Curriculum Development Cell
Hindusthan College of Arts & Science
Coimbatore-641 028.

BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU09	Course Title	Batch:2019-2022
		CORPORATE LAW	Semester:III
Hrs/Week:	6		Credits:5

Course Objective

1. To Understand the Recent Corporate laws
2. To get a clear understanding about Environment laws and Patent laws

Course Outcomes (CO)

K1	CO1	To gain knowledge in Competition Act and Combination Regulations
K2	CO2	To understand about Environmental Laws
K3	CO3	To gain knowledge in FEMA and its regulations
K4	CO4	To know about Information Technology Act and Cyber Law Provisions

Mapping of Outcomes

CO	PO	PO1	PO2	PO3	PO4
CO1		M	S	M	L
CO2		S	S	L	M
CO3		S	M	S	L
CO4		S	S	S	M

S - Strong; M-Medium; L-Low.

19CSU09	Corporate Law	III
Unit No.	Topics	Hours
I	The Competition Act-2002- Objectives – Definitions- Competition Commission of India – Anti – Competitive Agreements – abuse of Dominal position- Amendment to Combination Regulation – Penalties	14
II	Environment Laws Water (prevention and control of Pollution) Act – Various Boards functions and Powers Air (provision and control of pollution) Act 1981 – Various Boards functions and Powers. 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. OSHA	15
III	Foreign Exchange Management Act, 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange – Holding for Foreign Exchange etc(Regulation 2015)- 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	15
IV	Patent Laws – Trademarks – Copyright - meaning, objectives, registration, and infringement	14
V	Information Technology Act 2000- Digital signature-Recognition of electronic documents-Formation of contract- Data protection-Liability of intermediaries-Offences & Penalty – Cyber law	14

Text Book:

1. Gulshan Kapoor , "Corporate Laws", Taxman Publication.

Reference Books:

1. Gulshan Kapoor, " Economic & Other Legislations", Taxman Publication.

2. Gulshan. SS, "Mercantile law", Excel Books.





3. ICSI Study Material, "Economic Laws".

4. Garg. K.C, Sareen. V.K, Mukesh Sharma, "Industrial Law (Including Economic & Legislation)", Kalyani Publishers.

Other

5. Akhileshwar Pathak, "Legal Aspects of Business", Mc Graw Hill Education

(India) Pvt Ltd.

Course Designed by	Verified by HOD	Checked by	Approved by
 (P. D. V. P. K. A.)			 Coordinator Curriculum Development Cell Hindusthan College of Arts & Science Coimbatore

Approved in 6th Academic Council Meeting

BACHELOR OF CORPORATE SECRETARYSHIP

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)		
Course Code:	19CSU10	Course Title	Batch:	2019-2022
		Corporate Finance	Semester:	III
Hrs/Week:	5		Credits:	4

Course Objective

1. To learn the concept of Business Finance.
2. To understand the Application of Finance to Business.

Course Outcomes (CO)

K1	CO1	Understand about Profit and Wealth maximization
K2	CO2	Learn about Capitalisation and Capital Gearing
K3	CO3	Learn about Capital Structure and Leverages
K4	CO4	Gather a knowledge about working capital & Different dividend policies

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	M	L
CO2	S	S	L	M
CO3	S	S	L	M
CO4	S	S	L	M

S - Strong; M-Medium; L-Low.

Code No	Subject	Semester No
19CSU10	CORPORATE FINANCE	III
Unit No	Topics	Hours
Unit I	Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization- importance of financial management – finance manager – role.	12
Unit II	Financial planning – characteristics of a sound financial plan – Need -Steps in Financial Planning-factors affecting financial plan – need for financial plan – Estimation of financial requirements-capitalization – over capitalization – Under capitalization –Symptoms-Causes-Remedies-Watered Capital-Difference between Over stock & Watered Capital-Capital Gearing	12
Unit III	. Capital Structure- Types of Capital- Business and Financial risk- Leverage- Meaning- Types of leverage-Sources of finance-Equity shares, Preference Shares, Bonds, Debentures and Fixed Deposits- Features- Advantages and disadvantages	12
Unit IV	Cost of Capital – importance of the concept -Determination of cost of capital– cost of specific source of finance- cost of different types of capital –average cost of capital - working capital management -Meaning of working capital-determinants of working capital –working capital cycle -sources of working capital-computation of gross and net capital-problems solved.	12
Unit V	Dividend-Meaning and Definition- Theory of Irrelevance- MM approach to the dividend- Walter’s approach to determine dividend- Assumptions- Gordon’s Approach to dividend- Problems relating to the theory- Different Types of dividend- Dividend policy- Determinants of dividend policy- Capital budgeting.	12

Note: Distribution of marks: Theory- 80%, Problems- 20%. Text Book:

1. Shashi K. Gupta , Anju Gupta ,**Business Finance, Kalyani Publishers, New Delhi.**

Reference Books:

1. **AswathDamodaran**, *Corporate Finance Theory and Practice*, Wiley
2. **Indian Institute of Banking & Finance** , *International Corporate Finance*, Macmillan Publishers India,
3. **S. R. Vishwanath** ,*Corporate Finance Theory and Practice Sage Response; 2nd edition .*
4. **A.Murthy**, *Financial Management*, Margham Publications
5. **Prasanna Chandra**, *Fundamentals of Financial Management*, TMH.

Course Designed by	Verified by HOD	Checked by	Approved by
<i>(Dr. D. Sarikela)</i>	<i>Loan</i>	<i>Loan</i>	<i>Loan</i> Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028.

BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU12	Course Title	Batch:2019-22
		Corporate Accounting	Semester:IV
Hrs/Week:	6	Credits:5	

Course Objective

1. To give a comprehensive understanding of the system of Corporate accounting
2. To impart knowledge related to solving the problems under company accounts.

Course Outcomes (CO)

K1	CO1	Develop the conceptual knowledge of the fundamentals of accounting in shares
K2	CO2	Determine the concepts and accounting treatment of redemption for preference shares
K3	CO3	Analyze and record transactions,construct financial statements relating to debentures Companies Act.
K4	CO4	Understand about goodwill and its adjustments in the books of a partnership business

Mapping of Outcomes

CO	PO	PO1	PO2	PO3	PO4
CO1		M	S	S	L
CO2		S	M	S	L
CO3		S	M	S	L
CO4		M	S	S	L

S - Strong; M-Medium; L-Low.

19CSU12	CORPORATE ACCOUNTING	IV
Unit No.	Topics	Hours
Unit I	Equity Shares Definition – Issue of Shares- - Legal provisions regarding issues of shares - Shares issued at par, at premium and at discount - Share Applications, Allotment, Calls, Underwriting of Shares - Forfeiture of shares, Re-issue of forfeited shares – Accounting entries.-	14
Unit II	Preference Shares Issue and Redemption of Preference Shares - Conditions for Redemption - Replacement of capital by fresh issue of shares - Procedure for redemption.	14
Unit III	Debentures Issue of Debentures - Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures – Methods of Redemption of Debentures - Redemption out of profit, out of capital - Redemption out of conversion - own debentures Ex-interest and Cum - interest.	15
Unit IV	Valuation of Goodwill and Shares Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares. Acquisition of Business - Profit prior to Incorporation.	14
Unit V	Company Final Accounts Final accounts in accordance with Schedule III -Tax adjustments-Dividends- Transfer of reserves-Managerial Remuneration-Perquisites to be included in managerial remuneration - Remuneration payable to different managerial personnel-Administrative ceilings- Computation of Net profits- Balance sheet	15





Note: Distribution of marks: 20% Theory, 80% problems

Text Book:

T.S.Reddy&A.Murthy : Corporate Accounting, Volume II, Margham Publications, Reprint 2018, Chennai-17

Reference Books

1. S.P. Jain & K.L. Narang, "Advanced Accounting", Volume II, Kalyani Publications, New Delhi.
2. Gupta R.L. & Radhaswamy M., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co., New Delhi 2014.
3. Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi. 2003.
4. Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II - Vikash Publishing House Pvt. Ltd, New Delhi.
5. Sukla M.C. & Grewal T.S., Corporate Accounting, Chand & Co., Publications, New Delhi, 2008.

Course Designed by	Verified by HOD	Checked by	Approved by
 (S. DEEPIKA)			

Coordinator
Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore-641 028.

BACHELOR OF CORPORATE SECRETARYSHIP

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)		
Course Code:	19CSU13	Course Title	Batch:	2019-2022
Hrs/Week:	6	General Laws	Semester:	IV
			Credits:	4

Course Objective

- 1.To understand sources and basic principles of Constitutional laws
- 2.To learn the provisions of selected general Laws

Course Outcomes (CO)

K1	CO1	Make the students understand about interpretation of statutes
K2	CO2	Understand about Indian constitution, Writ Jurisdiction and Election Commission
K3	CO3	Develop the Knowledge on Law Relating to Tort.
K4	CO4	Describe the Legal Provision of Right to Information Act and understand about the Transfer of Property Act, 1882. Gain Awareness on the Consumer Protection Act 1986 and Limitation Act 1963.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	M	L
CO2	S	S	L	M
CO3	S	S	L	M
CO4	S	S	L	M

S - Strong; M-Medium; L-Low.

Code No	Subject	Semester No
19CSU13	GENERAL LAWS	IV
Unit No	Topics	Hours
Unit I	Interpretation of statutes- General principles of Interpretation- Internal and external aids to interpretation - Legal Terminology – Reading a Bare Act & Citation of cases – Constitution of India – Salient features – Fundamental rights– Directive principles of State Policy–Legislative Powers of Union and State	14
Unit II	Writ Jurisdiction of High Courts and Supreme courts different types of writs – habeas corpus, Mandamus, Prohibition. Quo – Warranto and certiorari – Election Commission – Powers and Functions – Amendments of Constitution	14
Unit III	Law Relating to Tort: Essentials of a Tort, Tortious liability – General Principle – Kinds – General defence – Specific torts, Remedies in Torts.	14
Unit IV	The Right To Information Act 2005 – Object – Definitions, Applicability – Information Officers -Information Commissioners – Their Duties and Rights – Chief Information Commissioner – Functions and Powers. Indian stamp Act	15
Unit V	The Consumer Protection Act 1986 – Definition – Scope – Consumer Protection Council- Rights of Consumer- Redressal Machinery under Consumer Protection Act- Remedies available to Consumer. The Limitation Act 1963 computation of period of Limitation for different types of suits.	15

Text Book

N.D. Kapoor & Rajini Abbi, General & Commercial Laws ., Sultan Chand & Sons publishers , New Delhi, 2019

Reference Books:

1. *ICSI Study Material*
2. *Bare Acts*
3. *S.S. Gulshan " Mercantile laws " Excell books*
4. *Shrinivas Gupta " The limitation Act " Universal law publishing company, new delhi*
5. *Rajaram M " Constitution of India & Professional ethics " New Age publication*

Course Designed by	Verified by HOD	Checked by	Approved by
<i>(Dr. P. S. ...)</i>	<i>(Dr. ...)</i>	<i>(Dr. ...)</i>	<i>(Dr. ...)</i> Coordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028

Approved in 6th Academic Council Meeting

BACHELOR OF CORPORATE SECRETARYSHIP

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)		
Course Code:	19CSU14	Course Title	Batch:	2019-2022
Hrs/Week:	6	Company Law & Secretarial Practice-II	Semester:	IV
			Credits:	5

Course Objective

1. To understand scope & important of corporate governances
2. To learn the application of companies act in the overall administration the company

Course Outcomes (CO)

K1	CO1	To gain knowledge regarding Directors
K2	CO2	To understand about Auditors appointment, powers and duties .
K3	CO3	Learn about meetings, agenda, minutes of companies.
K4	CO4	To gain knowledge relating to dividend and secretarial duties. Gain awareness of winding up proceedings of companies and about duties of secretary in winding up.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	M	L
CO2	S	S	L	M
CO3	S	S	L	M
CO4	S	S	L	M

S - Strong; M-Medium; L-Low.

Code No	Subject	Semester No
19CSU14	COMPANY LAW & SECRETARIAL PRACTICE-II	IV
Unit No	Topics	Hours
Unit I	Directors- DIN - appointment, Qualification, Vacancy, Removal, Resignation, Retirement, Alternate Directors, filling up of casual vacancy, rights, duties and liabilities of directors- Position – Key Managerial Personnel (KMP) - Managing director – appointment – disqualification – Manager – Whole time director – Managerial remuneration .	15
Unit II	Company Auditor – Appointment of Auditor – Qualification and disqualification – Removal and remuneration – Rights, Powers and Duties of Auditors – Auditor not to render certain services- Punishment – Cost auditor - Accounts statutory and statistical books. Auditors rotation- internal auditors	15
Unit III	Company meetings different kinds: meetings of board of directors – shareholders meeting: Annual General meeting – Extraordinary General Meeting – Notice, Agenda and Quorum – Business transacted in each meeting – Minute book – Resolution – Ordinary and Special Resolution requiring special notice - postal ballots – Duties of Secretary before, during and after each kind of meeting- Video conferencing- SFO- whistle blower	14
Unit IV	Dividend- Definition –statutory provision-powers of board of directors regarding dividend-interim dividend-unclaimed dividend-dividend warrant-payment of interest out of capital-secretarial duties in connection with dividend- Penalty.	14
Unit V	Winding up of a company – winding up by court – Members Voluntary winding up – Creditors voluntary winding up – winding under the supervisor of a court – consequences of winding up – powers of liquidators – duties of secretary in respect of each winding up - National Company Law Tribunal- Prevention of oppression and mismanagement.	14


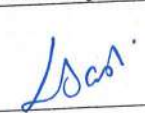
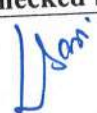
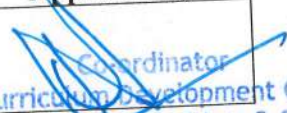
Note: The syllabus for this subject is with reference to Indian Companies Act, 2013.

Text Book:

Kapoor .N.D, "Company Law and Secretarial Practice", Sultan Chand & Sons, 2019

Reference books:

1. Gogna P.S, "Text book of Company Law", Chand, S.
2. Niraj Kumar, "Company law & Practice", New Royal Book Company.
3. Kuchhal M.C, "Company law", Shree Mahavir Publications.
4. ICSI Study material, "Company Law & Secretarial Practice".
5. Manjundar A.K, Kapoor .G.K, "Company Law & Practice", Taxmann'

Course Designed by	Verified by HOD	Checked by	Approved by
 (S. DEEPIKA)			 Coordinator Curriculum Development Cell Hindusthan College of Arts & Science Coimbatore

Approved in 6th Academic Council Meeting

BACHELOR OF CORPORATE SECRETARYSHIP

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)		
Course Code:	19CPU15	Course Title		Batch: 2019-2022
		MS OFFICE PRACTICAL		Semester: IV
Hrs/Week:	5			Credits: 3

Course Objective

- Give Students an in-depth understanding of why computers are essential components in business, education and society.
- Introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to personal use of computer hardware and software, the Internet, networking and mobile computing.

Course Outcomes (CO)

K1	CO1	Gain knowledge on MS Word by preparation of documents.
K2	CO2	Prepare final accounts, mark list of class and product life cycle in MS Excel.
K3	CO3	Create presentation slides using various techniques.
K4	CO4	Prepare forms, reports and mailing labels in MS Access.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	M	S	M	L
CO2	S	S	L	M
CO3	S	S	L	M
CO4	S	S	L	M

S - Strong; M-Medium; L-Low.

Code No	Subject	Semester No
19CPU1 5	MS OFFICE PRACTICAL	IV
Unit No	Topics	Hours
I - BASICS OF COMPU TER	Computer definition – history of computer – generation of computer – advantages and application of computer –Basic characteristics – terms related to computer - types - memory units – output units – computer networks.	15
II - MS WORD	<p>1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.</p> <p>2. Prepare an invitation for the college function using Text boxes and clip arts.</p> <p>3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.</p> <p>4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. Merging & splitting of cells. Prepare a Shareholders meeting letter for 10 members using mail merge operation.</p> <p>5. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. Merging & splitting of cells. Prepare a Share holders meeting letter for 10 members using mail merge operation.</p> <p>6. Prepare Bio-Data by using Wizard/ Template –Short cut keys</p>	15
III - MS EXCEL	<p>1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.</p> <p>2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.</p> <p>3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chartwizard.</p> <p>4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using</p>	14

	<p>mathematical and logical functions.</p> <p>5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline. –MS EXCEL Short cut keys.</p>	
<p>IV - MS POWER POINT</p>	<p>1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.</p> <p>2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.</p> <p>3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.</p> <p>4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.</p> <p>5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art. Shortcut keys</p>	<p>14</p>
<p>V - MS AC CES S</p>	<p>1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.</p> <p>2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.</p> <p>3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.</p> <p>4. Create forms for the simple table ASSETS.</p> <p>5. Create report for the PRODUCT database. Short cut keys</p>	<p>14</p>

BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU18	Course Title	Batch: 2019-20
Hrs/Week:	6	Cost Accounting	Semester:V
			Credits:5

Course Objectives

1. To familiarize students with the basic concepts of cost and various methods and techniques of costing.
2. To enable the Students to understand the elements of Cost Accounting
3. To define the costs and their impact on value creation in the manufacturing and non-manufacturing companies.
4. Determine the cost of each process where product passes from different stages of manufacturing to get its

Course Outcomes (CO)

KI, K2, K3	CO1	Define, Understand the concept of cost accounting and prepare a cost sheet
K2	CO2	Discuss the idea and meaning of material control with pricing methods
K3	CO3	Interpret the impact of selected costs method.
K2	CO4	Understand the tools and techniques used in transport and contract costing.

Mapping of Outcomes

PO	PO1	PO2	PO3	PO4
CO				
CO1	M	S	S	S
CO2	S	M	S	S
CO3	S	S	S	M
CO4	S	S	S	M

S - Strong; M-Medium; L-Low

19CSU18	Cost Accounting	V
Unit No.	Topics	Hours
I	Cost Accounting Definition – Meaning and Scope - Relationship of Cost Accounting with Financial Accounting– Concept and Classification — Types and Methods of Cost – Cost audit - Which company needs cost records and cost audit- Elements of Cost- Preparation of Cost Sheet in accordance with cost accounting standards.	14
II	Material Control & Material costing Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.	15
III	Labour cost: Accounting and control Meaning - Computation and control over Labour cost - Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Methods of remunerating labour. Labour turnover.	15
IV	Over head Distribution Classification of overhead – allocation and absorption of overhead.	14
V	Different Costing Methods Operating Costing –Transport costing– Process costing— Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).	14




Note: Distribution of marks: 20% Theory, 80% problems

Text Book:

S.P. Jain and KL.Narang, "Cost Accounting", Kalyani Publishers, New Delhi

Reference Books:

1. *R.S.N. Pillai and V. Bagavathi, "Cost Accounting", S. Chand and Company Ltd., New Delhi.*
2. *S.P.Iyyengar, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi.*
3. *V.K.Saxena & C.D.Vashist, "Cost Accounting", Sultan Chand, New Delhi.*
4. *M.N.Arora, "Cost Accounting", Sultan Chand, New Delhi 2005.*
4. *Maheswari S N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi*

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU19	Course Title	Batch: 2019-20
Hrs/Week:	6	Higher Corporate Accounting	Semester:V
			Credits:5

Course Objectives

1. To introduce students to Internal and external reconstruction
2. To learn the Holding Company Accounts.
3. To understand the accounts of banking Company
4. To recognize the liquidators final statement of accounts

Course Outcomes (CO)

K1	CO1	Enable the students to define about amalgamation , absorption and external reconstruction
K2	CO2	Understand about the practical procedures of holding company accounts.
K3	CO3	Enable the students to discover about Banking company accounts.
K3	CO4	Interpret and develop knowledge of Life insurance companies and understand the liquidation of companies.

Mapping of Outcomes

PO	PO1	PO2	PO3	PO4
CO				
CO1	M	S	S	S
CO2	S	M	S	S
CO3	S	S	S	S
CO4	S	S	S	S

S - Strong; M-Medium; L-Low.

19CSU19	Higher Corporate Accounting	V
Unit No.	Topics	Hours
I	Amalgamation, Absorption and Reconstruction of Companies (both Internal and External Reconstruction).	15
II	Holding Company Accounts (excluding inter-company holdings)	14
III	Accounts of Banking Companies – New Format	14
IV	Accounts of Insurance companies – Life Insurance – General Insurance – under IRDA 2000 – (both Marine and Fire Insurance Claims)	15
V	Liquidation of Companies Meaning of Liquidation or Winding up – Liquidation procedure under IBC- Waterfall Mechanism for liquidation under IBC- Order of Payments – Secured creditors- Preferential creditors – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts.	14


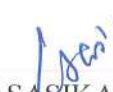

Note: Distribution of marks: 20% Theory, 80% problems

Text books:

1. *S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.*

Reference books:

1. *Dr. M.A. Arulanandam, Dr.K.S.Raman, "Advanced Accountancy", Himalaya Publications, New Delhi.*
2. *R.L. Gupta & M. Radhaswamy., "Corporate Accounts Theory Method and Application", Sultan Chand and Co., New Delhi.*
3. *M.C. Shukla, T.S. Grewal & S.L.Gupta., "Advanced Accountancy", S. Chand and Co., New Delhi.*
4. *T.S. Reddy & A. Murthy, "Corporate Accounting", Margham Publications, Chennai.*
5. *N. Hariharan, "Corporate Accounting", Vijay Nicole imprints private ltd., Chennai.*

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU20	Course Title	Batch: 2019-20
Hrs/Week:	6	Income Tax Law and practice	Semester:V
			Credits:5

Course Objectives

1. To learn the basic concepts and definition followed by the Indian Income Tax Act 1961.
2. To enable the students to understand income from salary
3. To enable the students to know about income from house property and income from other sources
4. To make the students to understand the various deductions made under Income tax

Course Outcomes (CO)

K1	CO1	Define the basic concept of Indian Income Tax Act- 1961
K2	CO2	Interpret the residential status of Assessee and computation of income from salary
K3	CO3	Enable the students to solve the capital gains and income from house property
K4	CO4	Discriminate the knowledge about the deductions under section 80c to 80 U and understand the assessment of individuals.

Mapping of Outcomes

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	M	S	S
CO2	S	S	S	S
CO3	S	S	S	S
CO4	S	S	S	S

S - Strong; M-Medium; L-Low.

19CSU20	Income Tax Law and practice	V
Unit No.	Topics	Hours
I	Income Tax Act 1961-Definitions – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms,AOP and Company –Exempted Incomes.	12
II	Heads of Income: Salary – Allowances – Perquisites – Profit in lieu of salary, Deductions under section 80c – Computation of Income from Salary.	17
III	Income From House Property: Determination of annual value of let out house property – Self occupied house property, Deductions under section 24- Computation of Income from House Property. Profits and Gains of Business or Profession – Deductions expressly allowed and Expressly Disallowed- Computation of Income from Business or Profession.	15
IV	Capital Gains: Capital Gains –Capital Asset, Transfer, Deemed Transfer, Transaction not regarded as transfer, Types of Capital Gains, Exempted Capital Gains – Computation of Income from Capital Gains – Income from Other Sources.	14
V	Clubbing of Income: Clubbing of income – Set off carry forward of losses, Deductions under section 80C,80CCC,80CCD,80D,80DD,80DDB,80E,80G,80I,80U, Assessment of Individuals.	14



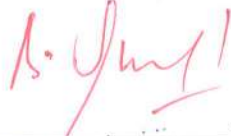
Note: Distribution of marks: 20% Theory, 80% problems

Text Book

1. *Gaur and Narang, "Income Tax Law and Practice" Kalani Publishers New Delhi.*

Reference Books:

1. *Dr.HCMehrotra, "Income Tax Law and Accounts "SahityaBhavan Publishers.*
2. *A.Murthy, "Income Tax Law and Practice"Vijay Nicole Imprints,Private Ltd.*
3. *Dr.R.K.Jain –Income Tax Law & Accounts-SBPD Publications*
4. *T.S.Reddy&Y.Hari Prasad Reddy –Income Tax Theory, Law& Practice –Margham Publications*
5. *Dr.N.Hariharan- Income Tax Law & Practice –Vijay Nicole*

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU21	Course Title	Batch: 2019-20
		Industrial Law	Semester:V
Hrs/Week:	6		Credits:5

Course Objectives

1. To enable the students to understand the provisions of Factories act 1948
2. To understand about conciliation Machinery and adjudication machinery in EPF, Gratuity and Payment of Wages Act.
3. To know about Workmen's Compensation Act 1923.
4. To explain the concept of Industrial Disputes Act 1947.

Course Outcomes (CO)

K1	CO1	Define the concept and provisions of Factories Act- 1948
K2	CO2	Explain the concept of EPF Act, Payment of Gratuity and Payment of Wages Act
K2	CO3	Understand about Workmen's Compensation Act and its provisions.
K2	CO4	Classify about various disputes under Industrial disputes Act and to know about redressal machinery.

Mapping of Outcomes

CO	PO	PO1	PO2	PO3	PO4
CO1		S	S	M	S
CO2		S	S	S	S
CO3		S	S	M	S
CO4		S	S	M	S

S - Strong; M-Medium; L-Low.



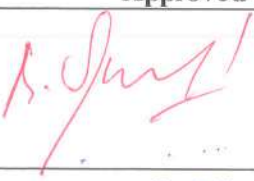
19CSU21	Industrial Law	V
Unit No.	Topics	Hours
I	The Factories Act 1948 – object and definitions provisions relating to health, safety, welfare, working hours, leave etc, of workers – Approval, licensing and registration of factories.	14
II	Employees Provident Fund and Miscellaneous provisions Act, 1952 - Definition-Pension Scheme-Provident Fund scheme-Insurance Scheme-Administration-Determination of due- Inspectors-Penalties. The Payment of Gratuity Act, 1972 -Definition-Paymeny & Forfeiture-Insurance-Nomination-Determination-Inspectors-Penalties. The Payment of Wages Act 1936 – definitions – time period and mode of payment of wages – Deductions from wages.	15
III	Employees Compensation Act 1923 – Object – definitions – disablements employers' liability for compensation – amount of compensation.	14
IV	The Payment of Bonus Act 1965 – Computation of bonus – bonus formula minimum and maximum Bonus. The Employees State Insurance Act – ESI Corporation powers – Contribution Benefits available to workman under ESI scheme.	15
V	The Industrial Disputes Act 1947 – Object – industrial disputes. Authorities for settlement of industrial disputes – procedures powers and duties of authorities – strikes lock outs – lay-off and retrenchment – unfair labour practices.	14

Text Book:

I.N.D.Kapoor, Elements of Industrial Law, Sultan Chand & sons publishers, New Delhi

Reference Books

1. *N.D.Kapoor Mercantile laws Sultan Chand & sons publishers, New Delhi*
2. *K.C.Garg, V.K Sareen, Mukesh Sharma, R.C. Chawla "Industrial law(including economic and other legislations) Kalyani publishers*
3. *GargK.C.,Sareen.V.K., Alka Sharma, Mukesh Sharma "Industrial and labour laws" Kalyani publishers*
4. *Amandeep kaur "Industrial Relations and labour laws" Kalyani publishers*
5. *K.c.Garg, V.k. sareen, MukeshSharma "Business law – II" Kalyani publishers*

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU22A	Course Title	Batch: 2019-20
		Business Research Methods	Semester:V
Hrs/Week:	6		Credits: 4

Course Objectives

1. To understand the Scope and Significance of research
2. Enable to know the process of research and types of research design.
3. To understand sampling design, techniques, scaling techniques, measurement scales
4. To familiarize with various methods of data collection, Process of Designing Questionnaire
5. To know about data analysis & interpretation and report writing techniques

Course Outcomes (CO)

K1	CO1	Understand about research methodology and its application in decision making
K2	CO2	Interpret research problem and research design for their research work
K3	CO3	Discover appropriate sampling framework, data collection methods and sources, and data processing for their research work
K4	CO4	Experiment the different types of research report according to the need

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	S	M
CO4	S	S	S	M

S - Strong; M-Medium; L-Low.




19CSU22A	Business Research Methods	V
Unit No.	Topics	Hours
I	Research: Meaning, Definition, Objectives, Nature, Scope and Significance, Types of Research, Characteristics of a goods research, Application of Research.	12
II	Research Process – Defining Research Problem and selection of Research Problem, Title Formulation; Setting of Hypothesis – formulation and testing hypothesis. Research Design – Exploratory, Descriptive and Experimental Research Designs.	15
III	Sampling Design: Meaning, Types, and Criteria of Selecting a Sampling Procedure and Sampling techniques, Characteristics of Good Sample Design. Measurement and Scaling – scaling techniques.	14
IV	Data Collection: Methods of Collection of Primary and Secondary Data – Advantages & disadvantages. Process of Designing Questionnaire; Processing of Data – Editing, Coding, Classification and Tabulation.	15
V	Analysis & Interpretation and Report Writing - Selection of Appropriate Statistical Techniques - Confidence Intervals and Hypothesis Tests Based on Two Samples; One way and Two way ANOVA; Chi Square Test. Introduction to Non Parametric Tests. Report Writing – Significance, Steps in report writing – Layout of Research Report – Types of Reports.	16

Text Book:

I. C. R. kothari., *Research Methodology: Methods & Technques*”, NewAge International Publishers

Reference Books:

1. P. Saravanel, “Research Methodology” Kitab Mahal distributors(Publishers)
2. O.R. Krishnaswami, “Methodology of Research in Social Sciences”, Himalaya Publishing House.
3. Bryman, A., Bell, E. and Harley, B. (n.d). *Business research methods*, Oxford University Press.
4. Lawrence Neuman, W., *Social Research Methods: Quantitative and Qualitative Approaches*, Pearson
5. Pattern, M.L., Newhart, M., *Understanding Research Methods: An Overview of the Essentials*, Routledge

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU22B	Course Title	
		Human Resource Management	
Hrs/Week:	6	Batch: 2019-20	
		Semester:V	
		Credits:4	

Course Objectives

1. To make the students can be defined as the set of programs, functions, and activities designed and performed in order to maximize both employee as well as organizational effectiveness
2. To learn about management function that helps organization in recruiting, selecting, training, developing and managing its members.
3. To Learn about necessary skill set for application of various HR issues
4. To develop the human relation management between employer and employee.

Course Outcomes (CO)

K1	CO1	Define the concept of human resource management and to understand its relevance in organizations
K2	CO2	Discuss the skills of Recruitment, Selection, Training and Development
K2	CO3	Discover the strategic issues and strategies required to select and develop manpower resources.
K4	CO4	Demonstrate the knowledge of HR concepts to take correct business decisions

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	M	M	S
CO2	S	M	M	M
CO3	S	S	S	M
CO4	S	M	M	M

S - Strong; M-Medium; L-Low.



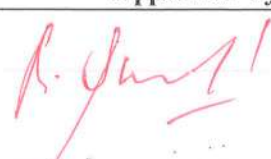
19CSU22B	Human Resource Management	V
Unit No.	Topics	Hours
I	Personnel Management - meaning, nature, scope and objective – Functions of Personnel Department - The Role of Personnel manager - Organisation of personnel department -Personnel Policies and Procedures.	14
II	Manpower planning - Job description - Job analysis - Role analysis - Job specification -Recruitment and Selection – Motivation - Training and Development.	15
III	Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.	14
IV	Wages and Salary administration - Incentive system - Labour welfare and Social Security- Safety, health and Security - retirement benefits to employees.	15
V	Industrial relations - Trade unionism - Grievance handling – collective bargaining and workers participation in management.	14

Text Book:

1. Tripathy - Personnel Management and Industrial Relations, Sultan Chand & co, Delhi

Reference Books:

1. G.L. Narayanappa "Human Resource Management (Text case & studies)-SciTech Publications
2. S.C. Agrawal, "Human Resource Management" Dhanpat Rai Publishing, New Delhi
3. Memoria - Personnel Management and Industrial Relations, Himalaya Publishing House.
4. VSP. Rao - Human Resource Management, New India Publicatios.
5. Aswathappa, "Human Resource Mngement" McGrawHill Publications.

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU23	Course Title	Batch: 2019-20
		Management Accounting	Semester:VI
Hrs/Week:	6		Credits:5

Course Objectives

1. To refresh the students with the basic management accounting concepts.
2. To make the students to understand cash flow and fund flow statements
3. To enable the student to know about Budgets and Budgetary Control
4. To understand the Ration for liquidity, Profitability and Solvency

Course Outcomes (CO)

K1	CO1	Define the management accounting concepts and need of management accounting in business.
K2	CO2	Compare the financial statement by using different types of ratio analysis
K3	CO3	Preparation of the cash flow statement and fund flow statement for business
K3	CO4	Classify budgetary control methods followed in a business

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	M	S	S	S
CO2	S	S	S	S
CO3	M	S	S	S
CO4	M	M	S	S

S - Strong; M-Medium; L-Low.

19CSU23	Management Accounting	VI
Unit No.	Topics	Hours
I	Management Accounting, Scope and Functions Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting - Need and Significance of Management Accounting.	14
II	Ratio Analysis Introduction –Advantages and Limitations of Ratio Analysis – Classification of Ratios - Analysis of liquidity – Solvency and Profitability Ratios – Construction of Balance Sheet.	15
III	Cash Flow and Fund Flow Statement Working Capital – Working capital requirements and its computation – Fund Flow statement – Meaning and Preparation of Fund Flow Statement - Cash Flow statement – Meaning and Preparation of Cash Flow Statement as per Accounting Standard 3.	14
IV	Marginal Costing Marginal costing and Break Even Analysis – Concept of Marginal Costing – Significance and limitations of marginal costing - Managerial applications of marginal costing – Cost-Volume-Profit Analysis or Break Even Analysis – Concepts and Terms in CVP analysis.	15
V	Budgetary Control Budgeting and Budgetary control – Classification of Budgets – Preparation of cash budget, sales budget, purchase budget, material budget and flexible budget – Performance Budgeting – Zero Base Budgeting (ZBB)	14



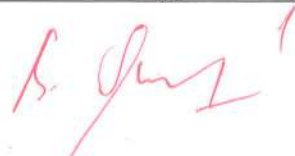
Note: Distribution of marks: 20% Theory, 80% problems

Text Book:

1. Ramachandran & Srinivasan , "Management Accounting", Sriram Publications

Reference Books

1. **Dr. S.N. Maheswari**. "Management Accounting", Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** "Management Accounting", Kalyani Publishers, New Delhi, 2006.
3. **S.P. Jain and KL.Narang** , "Cost and Management Accounting", Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, "Accounting and Management", Vikas Publishing House.
5. **T.S.Reddy, Y.Hariprasad Reddy**, "Management Accounting", Margham Publications

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU24	Course Title	Batch: 2019-20
		Indirect Taxation	Semester:VI
Hrs/Week:	6		Credits:5

Course Objectives

1. To give an introduction to Indirect Taxation.
2. To familiarize the students with prevailing Act for indirect tax.
3. To understand about ITC
4. To understand the Procedure for Assessment under IGST and Customs Act

Course Outcomes (CO)

K1,K2	CO1	Define and understand the concept of Indirect taxation (GST)
K2	CO2	Summarize the concept of supply in GST
K2	CO3	Gain knowledge of Input Tax Credit System in India
K2	CO4	Understand about IGST, Customs Act in India

Mapping of Outcomes

CO	PO	PO1	PO2	PO3	PO4
CO1		M	S	S	M
CO2		S	S	S	M
CO3		M	S	S	M
CO4		M	M	S	S

S - Strong; M-Medium; L-Low.

19CSU24	Indirect Taxation	V
Unit No.	Topics	Hours
I	Introduction to Indirect Tax Taxation-Meaning & Definition-Characteristics & objective of Taxation-Kinds of Taxation-Direct & Indirect Tax-Comparison-Overview of GST - GST International Scenario - GST in India - History of GST - GST Council - Framework of GST - Introduction to CGST Act, 2017 - Important Definitions - Levy of GST - Liability under GST.	14
II	Supply Supply - Characteristics of Supply - Schedule I under CGST - Schedule II under CGST - Activities which are not Supply - Composite and Mixed Supply - Composition levy - Meaning - Condition & Restriction - Time of Supply of Goods - Time of Supply of Services - Time of Supply in case of change in rate of tax - Value of Supply.	15
III	Input Tax Credit & Registration Input Tax Credit - Meaning - Input Tax Credit Restrictions - Job Work-Accounts and Records - Tax Invoice, Credit and Debit Notes - Registration - Persons liable to register - Persons not liable to register - Returns - Payment - Utilisation of ITC - Refunds.	15
IV	Integrated Goods and Service Tax Introduction to IGST Act, 2017 - Important definitions - Nature of Supply - Inter State Supply - Intra State Supply - Supplies in Territorial Waters - Place of Supply of Goods - Place of Supply of Services - Union Territory Goods and Services Tax Act, 2017 - Introduction to GST (Compensation to States) Act, 2017.	14
V	Customs Act,1962 Customs Act 1962-Introduction to Customs Law-Types of Customs Duties-Duty Draw back-Conditions and Procedure for availing of draw back— Powers of Customs officers-Offences and Penalties appeals.	14

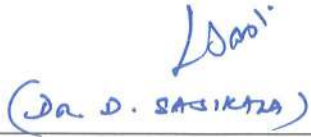


Note: Distribution of marks: 20% Theory, 80% problems

Text Book:

1. Nithya Tax Associates "Basics of GST", Taxmann's Publishers

Reference Books

1. Abhishek A Rastogi, "Professional's Guide to GST-", Taxmann's Publishers
2. Pathik shah "Hand book on Goods and Services", Bharathi & Co Publishers.
3. Misshra. A "GST Law & Practice", Taxmann's Publishers
4. ICSI Study Material

Course Designed by	Verified by HOD	Approved by
 (Dr. D. SASIKALA)	 DR.D.SASIKALA	

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce (Corporate Secretaryship)	
Course Code:	19CSU25	Course Title	Batch: 2019-20
		Securities Law & Financial Markets	Semester:VI
Hrs/Week:	6		Credits:4

Course Objectives

1. To know about the concept of financial markets
2. To understand various aspects relating to SEBI
3. To analyze specific problems and issues related to financial markets and institutions.
4. To acquire knowledge about Credit rating and rating symbols

Course Outcomes (CO)

K1,K4	CO1	Understand and Analyze about capital market, money market and its instruments
K1	CO2	Explain the role and powers of SEBI under Securities act
K3	CO3	Apply the techniques in allotment of shares
K4	CO4	Analyze about Mutual Fund current scenarios

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	M	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

S - Strong; M-Medium; L-Low.

19CSU25	Securities Law & Financial Markets	V
Unit No.	Topics	Hours
I	Financial Market- Capital Market –Money market –Participants and Instruments in Capital market & money market	14
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 - Listing Obligation and Disclosure Requirement Regulation(LODR)- Issue of Capital Disclosure Regulation (ICDR)	14
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 - Insider Trading Regulation	15
IV	Mutual Fund – Meaning –Definitions –Types –Performance, Evaluation – SEBI Regulations on mutual fund-Mutual Fund current scenario.	15
V	Depositories Act, 1996- Importance-definition –Depository Participants- Dematerialization –Opening of Demat - SEBI Regulations –DEMAT- REMAT - Credit Rating – Concepts – Importance- Benefits in India –Rating process – Rating symbols.	14

Text Book:

1.E.Gordon & Natarajan – “Financial Market & Services”-Himalaya Publishing house

Reference Books

1.Dr.S.Gurusamy- “Indian Financial System”-Vijay Nicole

2 .Dr.L.Natarajan-“Financial Market & Services”-Margham Publications

3. Anil Agashe-“Financial Services, Markets & Regulations”- Himalaya Publishing house

4. N.K.Gupta,Monika Chopra-“Financial Markets” ,Institutions & Services-ANE Books

5.ShashiK.Gupta, Nisha Aggarwal, Neeti Gupta- “Financial Market & Services” –Kalyani Publishers

Course Designed by	Verified by HOD	Approved by
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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce (Corporate Secretaryship)	
Course Code:	19CSU26	Course Title	Batch: 2019-20
Hrs/Week:	5	Practical –II Tally ERP 9	Semester:V
			Credits: 3

Course Objective

1. To enable the students to work with accounting software i.e. Tally ERP.9
2. To acquire the skill of ascertaining stock in a systemized manner
3. To understand about voucher entry
4. To understand about tax deductions and generation of reports

Course Outcomes (CO)


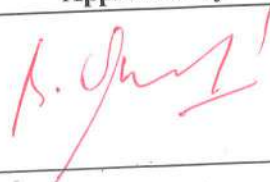
K4	CO1	Creation of ledger and groups in Tally
K2	CO2	Interpret the financial statements as well as evaluation of stock at the end.
K3	CO3	Understand and Apply Voucher entry and editing of vouchers under tally
K2K4	CO4	Understand taxation procedures, Analyze and Generate Reports using tally.

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	M	M	M
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

S - Strong; M-Medium; L-Low.

19CSU26	Practical –II Tally ERP 9	V
Unit No.	Topics	Hours
I	Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance.	14
II	Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group	15
III	Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.	14
IV	Taxation: Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax	15
V	Generating Reports: Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement	14

Course Designed by	Verified by HOD	Approved by
 (Mrs. S. DEEPIKA)	 DR.D.SASIKALA	

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU27A	Course Title	Batch: 2019-20
		Banking Law & practice	Semester:V
Hrs/Week:	6		Credits:4

Course Objectives

1. A deep study about the remittance process, virtual banking, digital banking with various laws applicable in India.
2. To acquire knowledge about account opening procedures
3. To Learn about Negotiable instruments act , merchant banking and other recent developments in banking sector
4. To know about the services extended by bankers.

Course Outcomes (CO)

K1,K2	CO1	Define and Discuss about the banking industry.
K2	CO2	Understand about various types of bank accounts and opening process of bank account
K2	CO3	Gain knowledge of provisions under Negotiable instruments Act
K1	CO4	Define the various products and Services in Banking industry

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	S	M
CO2	S	S	S	S
CO3	S	S	S	M
CO4	M	S	M	S

S - Strong; M-Medium; L-Low.

19CSU27A	Banking Law & practice	V
Unit No.	Topics	Hours
I	Definition of banker and customer – Relationships between banker and customer –special feature of RBI, Banking regulation Act 1949. RBI credit control Measure –Secrecy of customer Account.	14
II	Opening of bank account – special types of customers – types of deposits – Bank Pass book – Features.	15
III	Negotiable Instruments Act 1881- Introduction - Cheque – features essentials of valid cheque – crossing – making an endorsement –payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques - Duties of holder & holder in due course.	14
IV	Loans and advances by commercial banks- Merchant Banking - lending policies of commercial banks - Forms of securities – lien, pledge, hypothecation and advances against the documents of title to goods – mortgage.	15
V	Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveler's cheque - credit card - Teller system- Mobile banking- Recent Trends in Banking – RTGS,NEFT and E-Banking	14

Note: Distribution of marks: 20% Theory, 80% problems

Text Book:

1.Sundharam and Varshney, "Banking theory Law & Practice", Sultan Chand & Sons., New Delhi.

Reference Books

1.K.P.Kandasami,S.Natarajan,R.Parameswarn- "Banking Law & Practice"-S.Chand

2 SukhviderMishra- "Banking Law & Practice"-S.Chand

3. P.N.Varshney-"Banking Law &Practice"-Sultan Chand & sons

4.K.Nirmalapasrad-"Banking Theory`Law and Practice"- Himalaya Publishing house

5.N.K.Sinha-"Money Banking& Finance"- Magical book series

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BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)

Programme Code:	BCS	Programme Title: Bachelor of Commerce(Corporate Secretaryship)	
Course Code:	19CSU27B	Course Title	Batch: 2019-20
Hrs/Week:	6	Financial Management	Semester:V
			Credits:4

Course Objectives

<ol style="list-style-type: none"> 1. To understand the concept financial management 2. Develop the ability to measure the capital structure and leverage analysis of a firm. 3. To enable the students to know about factors affecting dividend policy 4. To acquire knowledge about working capital and capital budgeting

Course Outcomes (CO)

K1,K4	CO1	Understand and Analyze the sources of finance and its application
K2	CO2	Summarize the application of cost of capital, leverage, capital structure and dividend policy
K1,K3	CO3	Apply the techniques in managing working capital and understand about dividend policy.
K4	CO4	Understand and analyze the concept of Capital budgeting.

Mapping of Outcomes

PO CO	PO1	PO2	PO3	PO4
CO1	S	S	M	S
CO2	S	S	M	S
CO3	S	S	S	S
CO4	S	S	S	S

S - Strong; M-Medium; L-Low.

19CSU27B	Financial Management	V
Unit No.	Topics	Hours
I	(Theory only) Finance Functions: Meaning - Definition and scope of finance functions - Objectives of Financial management - profit maximization and wealth maximization. Sources of Finance - Short term - Bank sources - Long term - Shares, debentures, preferred stock - debt.	14
II	(Problem & Theory questions) Financing Decision: Cost of Capital - Cost of Specific Sources of capital - Equity - preferred stock debt - reserves - weighted average cost of capital, Operating Leverage and Financial Leverage.	15
III	(Theory only) Capital Structure - Factors influencing capital structure - optimal capital structure - Dividend and Dividend policy: Meaning, classification - sources available for dividends - Dividend policy general, determinants of dividend policy.	14
IV	(Theory only) Working capital management: Working capital management - concepts - importance - Determinants of Working capital. Cash Management: Motives for holding cash - Objectives and Strategies of cash management. Receivables Management: Objectives - Cost of Credit Extension, benefits - credit policies - credit terms - collection policies.	15
V	(Problem & Theory questions) Capital budgeting-meaning-objectives-preparation of various types capital budgeting.	14



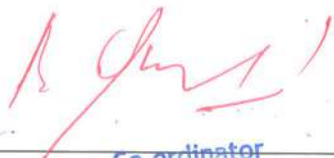
Note: Distribution of marks - 20% Theory, 80% problems

Text Book:

I.P.V.Kulkarni - Financial Management - Himalaya Publishing House, Mumbai

Reference Books

1. *Khan and Jain - Financial Management- McGraw Hill Publications, Delhi*
2. *T.M.Pandey - Financial Management- Vikas Publishing House, Noida*
3. *S.N.Maheswari - Management Accounting - Sulthan Chand, New Delhi*
4. *V.Gangadha Ramesh Babu - Investment Management- Anmol Publications Ltd, Delhi.*
5. *Prasanna Chandra - Financial Management - McGrawHill, Delhi*

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