

B.COM, CORPORATE SECRETARYSHIP

Syllabus

Program Code: UCP

2019 - Onwards



MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with "A" Grade by NAAC

PASUMALAI, MADURAI – 625 004

Eligibility for Admission

Candidates seeking admission to the B.Com (CP) Degree course must have the Higher Secondary Education, (should have studied Commerce and Accountancy in HSC) of the Government of Tamil Nadu or any other state or its equivalent qualification.

Duration of the course

The duration of the course shall be three academic years comprising six semesters with two semesters in each academic year.

Subjects of Study

Part I : Tamil/ Aluvalaga Melanmai and Kappeedu– Kotpadugalum Nadaimuraikalum

Part II : English

Part III :

1. Core Subjects
2. Allied Subjects
3. Electives

Part IV :

1. Non Major Electives
2. Skill Based Subjects
3. Environmental Studies
4. Value Education

Part V :

Extension activities

The scheme of Examination

The components for continuous internal assessment are:

Two tests and their average	--15 marks
Seminar /Group discussion	--5 marks
Assignment	--5 marks
Total	--25 marks

Pattern of the question paper for the continuous Internal Assessment

Note: Duration – 1 hour 30 minutes

(For Part I, Part II, Part III, NME & Skilled Paper in Part IV)

The components for continuous internal assessment are:

Part –A

Six multiple choice questions (answer all) 6 x 01= 06 Marks

Part –B

Two questions ('either or 'type) 2 x 07=14 Marks

Part –C

One question out of two 1 x 10 =10 Marks

Total 30 Marks

Pattern of the question paper for the Summative Examinations:

Note: Duration- 3 hours

Part –A

Ten multiple choice questions 10 x 01 = 10 Marks

No Unit shall be omitted: not more than two questions from each unit.)

Part –B

Five Paragraph questions ('either or' type) 5 x 07 = 35 Marks

(One question from each Unit)

Part –C

Three Essay questions out of five 3 x 10 =30 Marks

(One question from each Unit)

Total 75 Marks

Minimum Marks for a Pass

40% of the aggregate (Internal +Summative Examinations).

No separate pass minimum for the Internal Examinations.

27 marks out of 75 is the pass minimum for the Summative Examinations.

VISION:

- Enlightened Society through Holistic Education
- Inculcate discipline as a value among students.
- Develop employable skills among students.
- Render service to society

MISSION:

- Pursuit of Excellence in Higher Education.
- Provide conducive academic atmosphere to students.
- Improve overall academic performance of students.

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)	
PEO1:	Acquire and enhance accounting skills and to attain professional expertise by being competent, creative and ever ready to accept new and Challenging roles in Industry and Academics.
PEO2:	Specialize in the courses and have practical exposures which would equip them to face the modern-day challenges in commerce as well as the Secretarial field.
PEO3:	Develop team spirit, enrich themselves with soft skills and adapt Changes throughout their professional career.
PEO4:	Absorb the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup business.
PEO5:	Possesses good communicative skill, computer skills and to ethical values to meet societal needs.

PROGRAMME OUTCOMES (POs)	
PO1:	Having a comprehensive Knowledge in Accounting, developing managerial skills, Exposure to economical outlook , Taxes and Laws.
PO2:	Inculcating the capacity to solve the problems in due with the industry and the society and enhancing them in all industrial needs.
PO3:	In evaluating the company needs through the use of Laws, Taxes and their practices and emerge with entrepreneurial skills.
PO4:	Ability to start up as a team or individual to increase the EMPLOYABILITY of a society
PO5:	Communicate effectively on complex corporate activities and apply ethical principles and to corporate ethics, responsibilities and norms of the corporate practices.

PROGRAM SPECIFIC OUTCOME (PSOs)	
PSO1:	To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
PSO2:	To acquire an in – depth grounding in the fundamentals of Accounts, Commerce, Finance, Management, Law, Entrepreneurial Development and Income Tax.
PSO3:	To develop the young entrepreneurs with the knowledge of RBI, SEBI, MSME and business ethics.
PSO4:	To enable the students to enter accounting voucher entries including advance voucher entries, reconcile bank statement, accrual adjustments, and also print financial statements, etc. in Tally ERP.9 and to prepare tax forms for individuals and sole proprietorship.
PSO5:	To build in eligible candidates’ competent understanding of the overall functioning of industries and businesses.

CBCS COURSE STRUCTURE
B.Com., (Corporate Secretaryship)

<i>Semester</i>	<i>Part I</i>	<i>Part II</i>	<i>Part III</i>	<i>Part IV</i>	<i>Part V</i>	<i>Total number of papers</i>	<i>Total number of hours</i>
I	6 (3)	6 (3)	1. Core 5 (4) 2. Core 5 (4) 1. Allied 6 (4)	EVS 2 (2)	-	6 (20)	30
II	6 (3)	6 (3)	3. Core 5 (5) 4. Core 5 (5) 2. Allied 6 (5)	V. EDN 2 (2)	-	6 (23)	30
III	6 (3)	6 (3)	5. Core 5 (5) 6. Core 5 (5) 3. Allied 4 (4)	1. Skill 2 (2) 1. NME 2 (2)	-	7 (24)	30
IV	6 (3)	6 (3)	7. Core 5 (5) 8. Core 5 (5) 4. Allied 4 (4)	2. Skill 2 (2) 2. NME 2 (2)	Extension 0(1)	8 (25)	30
V	-	-	9. Core 5 (4) 10. Core 5 (4) 11. Core 6 (4) 12. Core(E) 5 (4) 13. Core(E) 5 (4)	3. Skill 2 (2) 4. Skill 2 (2)	-	7 (24)	30
VI	-	-	14. Core 5 (4) 15. Core 6 (4) 16. Core 5 (4) [Project] 17. Core(E) 5 (4) 18. Core(E) 5 (4)	5. Skill 2 (2) 6. Skill 2 (2)	-	7 (24)	30
Total	4	4	4+18=22	6+2+2=10	1	41 (140)	

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part – I	Tamil / Alternate Subject					
18UTAG11	தற்கால கவிதையும் உரைநடையும்	6	3	25	75	100
Part – II	English					
18UBEG11	Business English – I	6	3	25	75	100
Part - III	Core Subjects					
19UCPC11	Financial Accounting - I	5	4	25	75	100
19UCPC12	Business Environment and Entrepreneurship	5	4	25	75	100
Part III	Allied Subject					
19UCPA11	General Economics	6	4	25	75	100
Part IV	Mandatory Subject					
18UEVG11	Environmental Studies	2	2	25	75	100
	Total	30	20	150	450	600
SECOND SEMESTER						
Part – I	Tamil / Alternate Subject					
18UTAG21	பக்தி இலக்கியமும் நாடகமும்	6	3	25	75	100
Part – II	English					
18UBEG21	Business English – II	6	3	25	75	100
Part - III	Core Subjects					
19UCPC21	Financial Accounting II	5	5	25	75	100
19UCPC22	Business Laws	5	5	25	75	100
Part III	Allied Subject					
19UCPA21	Modern Banking	6	5	25	75	100
Part IV	VEDN					
18UVLG21	Value Education	2	2	25	75	100
	Total	30	23	150	450	600

THIRD SEMESTER						
Part – I	Tamil / Alternate Subject					
18UTAG31	காப்பிய இலக்கியமும் சிறுகதையும்	6	3	25	75	100
Part – II	English					
19UBEG31	Business English – III	6	3	25	75	100
Part - III	Core Subjects					
19UCPC31	Corporate Accounting	5	5	25	75	100
19UCPC32	Company Law and Secretarial practice	5	5	25	75	100
Part III	Allied Subject					
19UCPA31	Cost Accounting	4	4	25	75	100
Part IV	Skill Based Subject					
19UCPS31	Personality Development	2	2	25	75	100
Part IV	NME					
19UCPN31	Company Law	2	2	25	75	100
	Total	30	24	175	525	700
FOURTH SEMESTER						
Part – I	Tamil / Alternate Subject					
18UTAG41	பழந்தமிழ் இலக்கியமும் புதினமும்	6	3	25	75	100
Part – II	English					
19UBEG41	Business English – IV	6	3	25	75	100
Part - III	Core Subjects					
19UCPC41	Advanced Corporate Accounting	5	5	25	75	100
19UCPC42	Management Accounting	5	5	25	75	100
Part III	Allied Subject					
19UCPA41	Management Concepts	4	4	25	75	100
Part IV	Skill Based Subject					
19UCPS41	Fundamentals of Computer	2	2	25	75	100
Part IV	NME					
19UCPN41	Secretarial Practice	2	2	25	75	100
Part V	Extension					
18UEAG40- 18UEAG49	Extension Activities	0	1	25	75	100
	Total	30	25	200	600	800

FIFTH SEMESTER						
Part - III	Core Courses					
19UCPC51	Direct Taxes	5	4	25	75	100
19UCPC52	Practical Auditing	5	4	25	75	100
19UCPC53	Financial Management	6	4	25	75	100
Part III	Elective I					
19UCPE51	Business Statistics	5	4	25	75	100
19UCPE52	Human Resource Management					
19UCPE53	Economic and other legislation					
Part III	Elective II					
19UCPE54	Corporate Social Responsibilities	5	4	25	75	100
19UCPE55	Securities laws					
19UCPE56	Advertising and Salesmanship					
Part IV	Skill Based Course					
19UCPS51	Marketing management	2	2	25	75	100
19UCPS52	MS-OFFICE -Lab	2	2	40	60	100
	Total	30	24	190	510	700
SIXTH SEMESTER						
Part - III	Core Courses					
19UCPC61	Income Tax Law and Practice	5	4	25	75	100
19UCPC62	Investment Management	6	4	25	75	100
19UCPPR1	Project Work - Viva Voce	5	4	40	60	100
Part III	Elective I					
19UCPE61	Business Mathematics	5	4	25	75	100
19UCPE62	Corporate Compliance Management					
19UCPE63	Customer Relationship Management					
Part III	Elective II					
19UCPE64	Corporate Governance	5	4	25	75	100
19UCPE65	GST and Customs Act					
19UCPE66	Service Marketing					
Part IV	Skill Based Course					
19UCPS61	Export - Import Procedures and documentation	2	2	25	75	100
19UCPS62	Tally - Lab	2	2	40	60	100
	Total	30	24	205	495	700
	Grand Total	180	140	1070	3030	4100

FIRST SEMESTER

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DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
 (For those who joined in 2018-2019 and after)

Programme : B.Com (Corporate Secretaryship)
Semester : I
Sub Code : 18UBEG11

Part II : English
Hours : 06
Credits : 03

BUSINESS ENGLISH – I

COURSE OUTCOMES	
<p>CO1: To cater to the four essential aspects of communication skills namely, listening, Speaking, Reading and Writing and thereby create a congenial class room atmosphere, leaving enough scope for confident interactions and free flow of individual thoughts.</p> <p>CO2: To equip students to effectively acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.</p> <p>CO3: This paper will helps students to develop verbal and non-verbal communication skills placing emphasis on the practical applications of both.</p> <p>CO4: To motivate them to enjoy and learn parts of speech and other rules in Grammar.</p>	
UNIT I	<p>: BASICS OF COMMUNICATION: Meaning, Importance, Objectives and Principles of Communication. Media of Communication – Written, Oral, Face-to-face, Visual, Audio, Audio-Visual, Computer based and Silence. Types of communication – Downward, Upward, Horizontal, Grapevine and Consensus. Barriers to communication – Physical, Semantic, Socio Psychological, Different comprehension of reality and Wrong choice of Medium. Measures to overcome the Barriers to Communication.</p>
UNIT II	<p>: BUSINESS LETTERS: Need, Functions and Kinds. Effective Business Letters – Importance, Essentials and How to write it. Layout of Business Letters – Style/Form and Structure/Parts. Job Application Letters and Resume.</p>
UNIT III	<p>: GRAMMAR</p> <ol style="list-style-type: none"> 1. Noun 2. Pronoun 3. Adjectives. 4. Adverbs. 5. Articles. 6. Verbs- Transitive and Intransitive; Regular and Irregular. Auxiliary Verb. 7. Conjunction. 8. Tag Questions.
UNIT IV	<p>: COMPOSITION</p> <ol style="list-style-type: none"> 1. Reading Comprehension. 2. Précis Writing. 3. Note Making.

UNIT V	:	ESSAY WRITING 1. Science & Technology 2. Trade, Business & Commerce 3. Burning Issues
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Text Book

1. R.S.N.PILLAI BAGAVATHI, **Modern Commercial Correspondence**, S.Chand & Company Pvt. Ltd., Ram Nagar, New Delhi – 110 055.
2. G. RADHAKRISHNA PILLAI, **Emerald English Grammar & Composition**, Emerald Publishers, Chennai, 2008.

Reference Books

1. Rajendra Pal and J.S. Korlahalli, **Essentials of Business Communication**, Sultan Chand & Sons, 23, Daryaganj, New Delhi – 110002.
2. Urmila Rai and S.M.Rai, **Business Communication**, Himalaya Publishing House, 'Ramdoot' Dr.BhaleraoMarg, Girgaon, Mumbai – 400 004.
3. Varinder Kumar and Bodh Raj, **Business Communication**, Kalyani Publishers, 1, Mahalakshmi Street, T.Nagar, Chennai – 600 017.
4. K.Chellappan, **Creative Communication**, Emerald Publishers, Chennai, 2008.



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Class : B.Com (Corporate Secretaryship) Part III : Core
Semester : I Hours : 05
Subject Code: 19UCPC11 Credits : 04

FINANCIAL ACCOUNTING - I

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Make them understand Accounting concepts and principles, rules etc.

CO2: Enables the students to understand the need for making adjustments while preparing final accounts of a sole trader.

CO3: Give a comprehensive understanding of the system of financial accounting.

CO4: Know the methods of Depreciation and solving the problems.

CO5: Prepare the bank reconciliation statement.

UNIT – I Accounting: Meaning, Scope of Accounting – Accounting Concepts and Conventions –Single Entry-Double Entry System - Books of Prime Entry - Preparation of Journal, Subsidiary Books, Ledger Accounts and Trial Balance.

UNIT – II Final Accounts of Sole Proprietorship: Trading Account – Profit and Loss Account – Balance Sheet – Adjustment Entries –Fundamental of errors including rectification – Classification of Errors – Suspense Account.

UNIT – III Bank Reconciliation Statement: Meaning - Causes for the difference between Cash Book and Pass Book.

UNIT – IV Accounting of Non-trading concerns: Preparation of Receipts and Payments Account, Income and Expenditure Account – Differences between Receipts and Payments account and Income and Expenditure Account.

UNIT – V Depreciation Accounting – Meaning – Scope – Objectives – Methods – Straight Line Method – Diminishing Balance Method- Change in method of depreciation – Sinking Fund Method – Annuity Method – Revaluation Method.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. T.S.Reddy, A.Murthy, 2015, Advanced Accountancy, Vol.I, Margham Publications, Chennai

Reference Books:

1. R.L.Gupta & M. Radaswamy, 2015, Advanced Accountancy, Vol.I, Sultan Chand & Sons, New Delhi.
2. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy, Vol.I Kalyani Publishers, Ludhiana



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Class	: B.Com (Corporate Secretaryship)	Part III	: Core
Semester	: I	Hours	: 05
Subject Code:	19UCPC12	Credits	: 04

BUSINESS ENVIRONMENT AND ENTREPRENEURSHIP

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Enable the learners to know about the factors influencing the business.

CO2: Know the various forms of business and how to start the business.

CO3: Familiarize with the types of institution for support of entrepreneurs.

CO4: Understand the procedure to start the new venture.

CO5: Learn the concept and types of entrepreneurs.

Unit - I Business Environment: Meaning and Importance – External factors affecting business – Economic, Political, Legal, Social, Competitive, Ecological and Technological factors – SWOT Analysis.

Unit - II Forms of Business organization – Emerging Trends in Business Concepts – Business process Outsourcing – E-Commerce – M-Commerce.

Unit - III Introduction to Concept of Entrepreneurship - Traits of Entrepreneur - Types of Entrepreneurs -Distinction between Entrepreneur and Manager - Entrepreneurship and Intrapreneurship.

Unit – IV Starting of Micro, Small and Medium Enterprises- Identifying a suitable business opportunity – Preliminary evaluation.

Unit - V Institutional support to entrepreneurs: DIC – SISI – SIDCO – SIPCOT – NIESBUD – EDII - Institutional Finance to Entrepreneurs – IFCI – IDBI – SFC – TIIC.

Text Book:

1. E.Gordon and K.Natarajan, **Entrepreneurship Development**, Himalaya Publishing House, New Delhi, 2014.
2. C. B.Gupta, **Business Environment**, Sultan Chand & Sons Pvt., Ltd, New Delhi, 2013

Reference Books:

1. Gupta. C.B and Srinivasan, N.P., **Entrepreneurial Development**, Sultan Chand and Sons, New Delhi, 2013
2. Francis Cherunilam, **Business Environment Text and Cases**, Himalaya Publishers, New Delhi, 2008.



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Class : B.Com (Corporate Secretaryship) Part III : Allied
Semester : I Hours : 06
Subject Code : 19UCPA11 Credits : 04

GENERAL ECONOMICS

Course Outcomes: On successful completion of the course, the students will be able to

- CO1:** Acquire knowledge in the economic principles.
- CO2:** Learn about the basic objective and basic economic concepts.
- CO3:** Know the production and its functions.
- CO4:** Learn various markets and Pricing strategy.
- CO5:** Determination of perfect competition and monopoly.

I. Introduction

Economics - Meaning –Definition –Nature - Scope –Micro and Macro Economics – Positive and Normative – Central Problem of Economics – Economic System.

II .Theory of Demand and Supply

Meaning and Determinants of Demand - Law of Demand - Elasticity of Demand – Price - Income and Cross elasticity - Marshall’s Indifference curve approach - Meaning - Determinants of supply -Law of supply - Elasticity of supply.

III. Production and Cost

Production – Meaning - Production Function – Factors of Production - Laws of Production - Law of Variable Proportions - Laws of returns to scale.

IV. Cost Analysis

Different Cost Concepts: opportunity cost -Real Cost -Money Cost -Explicit and Implicit Cost -Fixed cost -Variable cost - Total cost – AFC – AVC - TC – MC.

V. Markets & Pricing strategy

Various Forms of Markets: Meaning - Price Determination in Perfect Competition – Monopoly – Duopoly - Monopolistic Competition and Oligopoly.

Text Books:

1. Ahuja H.L. Business Economics: S.Chand and Co. New Delhi. 2007.
2. Koutsoyiannis : Modern Micro Economics : Macmillan, New Delhi. 2009

Reference Books:

1. D.M. Mithani, G.K.Murthy: Fundamentals of Business Economics. Himalaya Publishing House, New Delhi. 2011.
2. R.Kaveri and others : Managerial Economics : S.Chand and Co. New Delhi. 2010.

SECOND SEMESTER



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Programme : B.Com(Corporate Secretaryship)
Semester : II
Sub Code : 18UBEG21

Part II : English
Hours : 06
Credits : 03

BUSINESS ENGLISH – II

COURSE OUTCOMES	
<p>CO1: To cater to the four essential aspects of communication skills namely, Listening, Speaking, Reading and Writing and thereby create a congenial class room atmosphere, leaving enough scope for confident interactions and free flow of individual thoughts.</p> <p>CO2: To equip students to acquire skills effectively in reading, writing, comprehension and communication, and also to use electronic media for business communication.</p> <p>CO3: This paper will help students to develop verbal and non-verbal communication skills placing emphasis on the practical applications of both.</p> <p>CO4: To enable the learners to apply grammatical knowledge in spoken English and written English with the grammatical structure.</p>	
UNIT I	: BUSINESS COMMUNICATIONS: Enquiries and Replies – Offers and Quotations – Orders and their execution. Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.
UNIT II	: INSTITUTIONAL LETTERS Bank and Insurance Letters, Import and Export Business Letters, Agency Letters.
UNIT III	: PUBLIC LETTERS Letter to the Editor, Representations and Requests.
UNIT IV	: GRAMMAR 1. Tense. 2. Voice. 3. Transformation of Sentences (Simple, Compound, Complex). 4. Conditionals. 5. Direct and Indirect. 6. Prepositions.
UNIT V	: COMPOSITION 1. Report Writing. 2. Dialogue Writing. 3. Drafting an Email.

Text Book

1. R.S.N.PILLAI BAGAVATHI, **Modern Commercial Correspondence**, S.Chand & Company Pvt. Ltd., Ram Nagar, New Delhi – 110 055.
2. G. RADHAKRISHNA PILLAI, **Emerald English Grammar & Composition**, Emerald Publishers, Chennai, 2008.

Reference Books

1. Rajendra Pal and J.S. Korlahalli, **Essentials of Business Communication**, Sultan Chand & Sons, 23, Daryaganj, New Delhi – 110002.
2. Urmila Rai and S.M.Rai, **Business Communication**, Himalaya Publishing House, 'Ramdoot' Dr.BhaleraoMarg, Girgaon, Mumbai – 400 004.
3. Varinder Kumar and Bodh Raj, **Business Communication**, Kalyani Publishers, 1, Mahalakshmi Street, T.Nagar, Chennai – 600 017.
4. K.Chellappan, **Creative Communication**, Emerald Publishers, Chennai, 2008.



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Class	: B.Com (Corporate Secretaryship)	Part III	: Core
Semester	: II	Hours	: 05
Subject Code	: 19UCPC21	Credits	: 05

FINANCIAL ACCOUNTING - II

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Give a Comprehensive understanding of the system of partnership accounting.

CO2: Train the students in preparing various systems in Partnership Firm.

CO3: Study accounting Treatment of Admission, Retirement and Death.

CO4: Understand the accounting procedures for Branch account.

CO5: Know the techniques of consignment account.

Unit – I Partnership Accounts– Introduction–Partnership Deed–Profit and Loss Appropriation Accounts– Fixed Capital Account– Fluctuating capital account– Interest on capital–Interest on drawings.

Unit –II Admission of a Partner– Calculation of Profit sharing ratio – Revaluation of assets and Liabilities – Accounting treatment of Goodwill – Treatment of accumulated profits and losses – Adjustment of Capital.

Unit- III Retirement of a Partner - Gaining Ratio – Revaluation of Assets and Liabilities – Treatment of Goodwill – Admission cum Retirement –Death of a partner.

Unit -IV Branch accounts: Dependent branch- Debtors system-stock and debtor system-Final account system- whole sale system- whole sale branch- Independent branch Excluding Foreign branch.

Unit –V Consignment Accounts: Important terms -normal loss- abnormal loss - Valuation of unsold stock.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. T.S.Reddy and A.Murthy, **Advanced Accountancy**, Margham Publishers, Chennai 2014.

Reference Books:

1. R.L.Gupta and V.K.Gupta, **Financial Accounting Volume 1**, Sultan Chand and Sons, New Delhi, 2014.
2. S.P.Jain and K.L.Narang, **Financial Accounting**, Kalyani Publishers, New Delhi, 2014.



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Class : B.Com (Corporate Secretaryship) Part III : Core
Semester : II Hours : 05
Subject Code: 19UCPC22 Credits : 05

BUSINESS LAWS

Course Outcomes:

On successful completion of the course, the students will be able to:

- CO1:** Make the students understand the Basic concepts of business laws.
- CO2:** Explain the provisions of the Indian Contract Act and Sale of Goods Act .
- CO3:** Describe the provisions of the Limited Liability Partnership (LLP) Act, 2008.
- CO4:** Familiarize with the subjects meant for ACS Executive Programme.
- CO5:** Solving various problems in the business.

UNIT- I The Indian Contract Act, 1872 : Law – Object of Law – Branches of Law – Business Law - Contract – meaning – essential elements of a valid contract - classification of contracts - offer and acceptance – consideration – legality of object and consideration – capacity of parties – free consent .

UNIT- II Essential elements of a valid contract - Consensus ad-idem. Proposal and acceptance-Conclusion of contract-Lawful consideration -Capacity of partners - free consent-Mistake --misrepresentation- Fraud, coercion and undue influence-lawful Object.

UNIT- III Special contracts: Indemnity and Guarantee- Rights of surety-Discharge of surety-Agency-features of agency, creation of agency ,agents, authority, kinds of agents ,rights and duties of agents and principal, termination of agency.

UNIT- IV The Sale of Goods Act, 1930 : Contract of Sale – Essentials of a contract of sale – Sale Vs agreement to sell- Formation and Performance of the contract of sale – conditions and warranties – Rules regarding Transfer of property – Doctrine of Caveat Emptor – rights of an unpaid seller.

UNIT- V Limited Liability Partnership (LLP) Act, 2008 : Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and partnership - LLP Vs Company - LLP agreement - Incorporation by registration - Registered office of LLP – Advantages and Disadvantages of LLP.

Text Book:

1. **ND Kapoor**, Business Law, Sultan Chand & Sons Educational Publishers,New Delhi,. 2015.

Reference Books:

1. **ND Kapoor**, , Elements of Mercantile Law, Sultan Chand & Sons Publishers,New Delhi, 2015.
2. **R.S.N Pillai & Bagavathi**, , Business Law, S.Chand & Co Pvt Ltd. Delhi, 2015.



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Class : B.Com (Corporate Secretaryship) Part III : Allied
Semester : II Hours : 06
Subject Code: 19UCPA21 Credits : 05

MODERN BANKING

Course Outcomes:

On successful completion of the course, the students will be able to:

- CO1:** Make the students learn about banking procedures. .
- CO2:** Familiarize with the banking system and demonetization.
- CO3:** Evaluate new banking practices, ombudsman.
- CO4:** Know the thorough knowledge about digital banking system.
- CO5:** Understand the various types of deposits.

UNIT I

Introduction of banking: Definition-Features- classification of banks- Banking system-Banks and economic development.

UNIT II

Commercial Banks: Meaning – Functions - Accepting deposits - Lending of funds - Central Bank – Role – Functions - Monetary Policy in India – Demonetization.

UNIT III

Opening of an account: Types of Deposit Account - Types of Customers (Individuals, Firms, Trust and Companies) - Cheques - Definition - Endorsement - Kinds of Endorsement.

UNIT IV

Banking Sector Reforms: Non-Performing assets - Capital adequacy Norms -Banking Ombudsman Scheme.

UNIT V

E-Banking : Internet Banking - Mobile Banking - Telephone Banking - ATM - debit Cards and credit Cards, RTGS-NEFT

Text Book:

1. E.Gorden K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House, New Delhi, 2014.

Reference Books:

1. S.Natarajan, R.Parameswaran, Indian banking, S.Chand and co.ltd, 2013
2. S.Gurusamy, Merchant Banking, M/S Vijay Nicole Imprints, Chennai, (2014).

THIRD SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)

(For those who joined in 2019-2020 and after)

Programme : B.Com (Corporate Secretaryship) Part II : English
Semester : III Hours : 06
Sub Code : 19UBEG31 Credits : 03

ENGLISH – III: BUSINESS ENGLISH – III

COURSE OUTCOMES

On successful completion of the course, the students will be able

- CO1:** To Know the Electronic forms of Communication.
CO2: To Train the students in preparing Resumes and to provide them required skills for effective resume writing.
CO3: This paper will help students to frame Phrases and clauses.
CO4: To motivate them to write composition regarding various taxes.
CO5: To Know the correspondence of Direct and indirect taxes.

UNIT I	:	Modern forms of Communication: Internet- Word Processing- Electronic Mail (E.Mail) - Voice Mail -Cellular Phones and Paging Devices -Fax (Facsimile) - Video Conferencing - Multimedia - Telephone Answering Machine.
UNIT II	:	Interview: Introduction, General features of interviews - Stages of interview - Types of Questions - Conducting the interview - types of interviews - Guideline for effective interview -Preparing for job interview - conducting yourself during the interview - Evaluation criteria - Communicating after interview - Specimen letters - Research interviews.
UNIT III	:	Public Relation Letters: General Guidelines - types of goodwill messages - Congratulatory messages - Thank you notes - Sympathy Notes - Appreciation- Seasonal Greetings. Advertising: Classified Advertisements - Essentials of a good classified Advertisement- Specimen Classified Advertisement - Situations Vacant - Real estate- Automotive - offering services Direct Mail Advertising -Specimen Direct Mail.
UNIT IV	:	GRAMMAR: 1. Phrases and Clauses.2.Concord.
UNIT V	:	COMPOSITION: 1.Correspondence relating to Income Tax.2. Excise Law 3. Sales Tax.

Text Book

1. Urmila Rai and S.M.Rai, **Business Communication, Himalaya Publications House, New Delhi.**
2. Varinder Kumar and Bodh raj, **Business Communication, Kalyani Publication, New Delhi.**
3. S. karthikeyan and Dr.Radha, **Business Communication, Prasanna Publishers & Distributors, Chennai.**

Reference Books

1. Emerald English Grammar and Composition, G.Radhakrishna Pillai, Emerald Publishers..
2. K.Chellappan, **Creative Communication**, Emerald Publishers, Chennai, 2008.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class : B.Com (Corporate Secretaryship) Part III : Core
Semester : III Hours : 05
Subject Code: 19UCPC31 Credits : 05

CORPORATE ACCOUNTING

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Familiarize the accounting treatment for Issue of shares.

CO2: Analyse the techniques in Debentures of the company with long term source of funds.

CO3: Enable and to Prepare final accounts of Joint Stock Companies.

CO4: Understand the Procedure for valuing the Goodwill and Shares of companies.

CO5: Study the accounting treatment of Amalgamation, Absorption and Construction.

Unit – I

Issue of shares–Issue of shares at Par-Premium - Discount- subscription -Under-Over & Normal-Forfeiture of shares – Re-issue of forfeited shares – Bonus shares -Right shares - Redemption of preference shares.

Unit – II

Debentures – Issue and redemption – Types of debentures - Underwriting - Profit prior to incorporation.

Unit – III

Final Accounts of Companies – New format of Balance Sheet as per the Companies Act, 2013

Unit – IV

Valuation of Goodwill - Meaning - Factors affecting Valuation of Goodwill - Need and Methods of valuation of Goodwill.

Valuation of Shares - Meaning - Need and Methods of Valuation of Shares .

Unit - V

Amalgamation - Absorption -Re-Construction of Internal and External (simple problems only)

Text Book:

1. Reddy and Moorthy ,Corporate Accounting , Margham Publications Chennai, 2016.

Reference Book:

1. Dr. R. Ramachandran and Dr.R,Srinivasan, Corporate Accounting, Sriram Publication, Tiruchi, 2016.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com Corporate Secretaryship	Part III	: Core
Semester	: III	Hours	: 05
Subject Code:	19UCPC32	Credits	: 05

COMPANY LAW AND SECRETARIAL PRACTICE

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Understand the significant provisions of the companies Act.

CO2: Introduce the formalities in the formation of a company.

CO3: Realize the role and duties of secretary in companies.

CO4: Expose the main character of company and the raising of capital in a company.

CO5: Know the importance of issuing Prospectus in the company.

Unit – I Company – Definition – Characteristics – Kinds of Companies – Promoters.

Unit – II Formation of Company - Preliminary contracts - Certification of incorporation - Promotion - Certificate of Commencement of business - Scheme for filling statutory documents and other transactions through electronic mode.

Unit – III Memorandum of Association - Nature and content of Memorandum - Alteration of Memorandum - Doctrine of Ultra virus - Articles of Association - contents of Articles - Difference Between Memorandum of Association and Articles of Association - Alteration of Articles - Doctrine of constructive notice and indoor management.

Unit – IV Secretary – Meaning – Company Secretary Qualification – Appointment – Powers – Duties – Responsibilities of Company Secretary.

Unit – V Prospectus – Meaning – contents – types of prospectus - Mis - statement and their consequences.

Text Book:

1. N.D. Kapoor, Company Law & secretarial Practice , Sultan Chand & Sons, New Delhi, 2003.

Reference Books:

1. P.K.Ghosh & V. Balachandran, Company Secretarial Practice ,Sultan Chand & Sons, Delhi, 2009.
2. Srinivasan, Company Law & secretarial Practice, Margam Publications, Chennai , 2005.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part III	: Allied
Semester	: III	Hours	: 04
Subject Code:	19UCPA31	Credits	: 04

COST ACCOUNTING

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Understand the application of cost accounting in corporate sector.

CO2: Enlighten of calculate the overheads like material and labour.

CO3: Realize the methods of costing adopted in different industries.

CO4: Finalize overall view of Overheads.

CO5: Study the concept of various Methods of Costing

Unit – I Introduction - Cost- Costing - cost Accounting - Objectives - Financial Accounting vs Cost Accounting- Advantages - Limitations - Cost unit -Cost centre - Preparation of cost sheet.

Unit – II Material cost - Objectives - Advantages -Importance - Inventory control : stock level - Economic Order Quantity - ABC Analysis - Bin card - Stores ledger - Issue control : Pricing of Material (FIFO, LIFO, Simple and Weighted Averages only).

Unit – III Labour cost - Introduction - Direct and indirect labour - Wage payment system - Incentive plan (Time rate, Piece rate, Halsey and Rowan plan only)

Unit – IV Overheads - Allocation - Apportionment - Re-Appportionment (Repeated distribution and simultaneous equation Methods only) - Machine Hour Rate.

Unit – V Methods of Costing - Job costing - Features - Batch costing -Contract costing - Process costing - Normal loss - Abnormal loss - Abnormal Gain - Operating or Service costing (Transport, Hospital and Hotel)

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to theory questions.

Text Book:

1. R.S.N.Pillai and V.Bagavathi, Cost Accounting , S. Chand Limited, 2008.

Reference Books:

1. Ramachandran and Srinivasan Cost Accounting - Sriram Publication, Tiruchi, 2006.
2. Jain &Narang, Cost accounting, Kalyani Publications, New Delhi, 2011.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part IV	: Skill
Semester	: III	Hours	: 02
Subject Code	: 19UCPS31	Credits	: 02

PERSONALITY DEVELOPMENT

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Acquire the Knowledge in personality and its theories.

CO2: Know about the Approach of Personality Development. .

CO3: Understand The Power of Positive Attitude and its results.

CO4: Identify the Sources of stress in life and its dealings.

CO5: Finalize overall view of Healthy life style.

Unit – I

Personality – Meaning – Definition – Components of Personality – Characteristics of people – Theories of personality.

Unit – II

Personality development – Meaning – Definition – Importance – How to improve personality – Approach of personality development – Components of personality development – Life skill for personality development.

Unit – III

Personality Development and Positive Attitude – The Power of Positive Attitude – Developing Positive attitude – Examples of positive attitude – Positive attitude and its results.

Unit – IV

Personality conflict – Meaning of conflict – Causes of conflict – Resolving conflicts – Suggestions to Deal with Team conflict.

Unit – V

Healthy life style – Healthy Life style tips – Stress Management – Identify the Sources of stress in your life – Dealing with Stressful situation – Healthy ways to relax and recharge.

Text Book:

1. Krishna Kumar Singh, **Personality Development**, APH Publishing Corporation, New Delhi, 2016

Reference Books:

1. Barun k Mitra, **Personality Development and Soft Skills**, Second Edition Oxford Publications (2016).
2. Swami Vivekananda, **Personality Development**, Publication house of Ramakrishna Math (2018)



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part IV	: NME
Semester	: III	Hours	: 02
Subject Code	: 19UCPN31	Credits	: 02

COMPANY LAW

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Understand the significant provisions of the companies Act.

CO2: Introduce the formalities in the formation of a company.

CO3: Realize the rules and regulation of Memorandum of Association.

CO4: Know the Contents of Articles of Association.

CO5: Acquire the Knowledge in shares and share capital.

Unit – I

Company – Definition – Characteristics – Kinds of Companies - Difference between a Public Company and a Private Company.

Unit – II

Promoters–Incorporation – commencement of business.

Unit – III

Memorandum of Association – Meaning - Nature and content of Memorandum - Alteration of Memorandum .

Unit - IV

Articles of Association - Meaning - Nature and contents of Articles - Alteration of Articles - Difference between Memorandum of Association and Articles of Association.

Unit – V

Shares - Meaning - Share capital - Kinds of share capital - Redemption of shares .

Text Book:

1. N.D. Kapoor, Company Law & secretarial Practice , Sultan Chand & Sons, New Delhi, 2003.

Reference Book:

1. P.K.Ghosh & V. Balachandran, Company Secretarial Practice ,Sultan Chand & Sons, Delhi, 2009.

FOURTH SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)

(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part III	: Core
Semester	: IV	Hours	: 05
Subject Code:	19UCPC41	Credits	: 05

ADVANCED CORPORATE ACCOUNTING

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Understand the procedure of liquidation and final statement.

CO2: Prepare the consolidated Balance sheet of Holding company.

CO3: Familiarize the Balance sheet of Banking companies and Insurance Companies.

CO4: Know the knowledge about Human resource Account.

CO5: Realize the Accounting treatments in liquidation of companies.

UNIT –I

Banking companies - Introduction - legal requirements - preparation of Profit and loss account and Balance sheet - Guidelines of RBI for Profit and loss account and Balance sheet, preparation of Final accounts.

UNIT-II Insurance company Accounts - Introduction - Types of insurances - Life insurance, General insurance - Accounts of Life insurance business - Life insurance revenue account - Balance sheet - Determination of Net liability of life insurance business - Computation of profit in life insurance business - Accounts of general insurance companies - Fire, Marine Revenue Account - Balance sheet.

UNIT-III Human Resource Accounting - Accounting standards - Financial reporting practices - Accounting for Price level changes.

UNIT IV Holding company - Meaning and definition of holding and subsidiary company - Legal requirements relating to presentation of accounts - preparation of consolidated balancesheet.

UNIT V Meaning of liquidation - order of payment - Secured creditors - preferential creditors - Liquidators final statement of account.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to theory questions.

Text Book:

1. Reddy and Moorthy ,Corporate Accounting , Margham Publications Chennai, 2016.

Reference Book:

1. Dr. R. Ramachandran and Dr.R,Srinivasan, Corporate Accounting, Sriram Publication, Tiruchi, 2016.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class : B.Com (Corporate Secretaryship) Part III : Core
Semester : IV Hours : 05
Subject Code: 19UCPC42 Credits : 05

MANAGEMENT ACCOUNTING

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Understand the scope and objectives of management Accounting.

CO2: Prepare the fund flow and cash flow analysis effectively.

CO3: Familiarize the marginal costing and Break even analysis.

CO4: Study the concept of Marginal Costing.

CO5: Prepare the budgets effectively.

UNIT –I Management Accounting -definition-objectives-scope-Distinction between Financial Accounting & Management Accounting-Distinction between Cost Accounting & Management accounting.

UNIT-II Analysis and Interpretation of financial statement - Ratio analysis for liquidity, profitability, solvency and leverage - significance, utility and limitation of ratio analysis.

UNIT-III Fund Flow Analysis - Working Capital - Sources and application of funds - Construction of Fund flow statement - Funds from operation.

Cash Flow Analysis - Distinction between funds flow and cash flow - cash from operation - construction of cash flow statement - practical problems.

UNIT- IV Marginal Costing - Introduction - Definition - Salient features - Advantages - Limitations -Definition of Marginal Cost - Cost volume profit analysis - Margin of Safety - Break even Analysis.

UNIT –V Budgets, budgeting and Budgetary control: meaning - nature and objectives of budgetary control - Advantages and Limitations - Classification of Budgets - Preparation of Budgets (Production, Sales, Cash and Flexible budgets only).

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to theory questions.

Text Book:

1. S.N.Maheswari, Management Accounting , Sultan Chand & Sons, New Delhi,2010.

Reference Book:

1. T.S.Reddy & Dr.Y.Hariprasad Reddy , Management Accounting ,Margam Publications,2017.

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MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part III	: Allied
Semester	: IV	Hours	: 04
Subject Code: 19UCPA41		Credits	: 04

MANAGEMENT CONCEPTS

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Enable the contributions, Principles and functions of management..

CO2: Familiarize with the techniques used for effective planning and organizing the company.

CO3: Provide opportunities to apply the general functions of management in day -to-day managerial Practice.

CO4: Analyze the functions of directing and how to control the business effectively.

CO5: Understand the scope and objectives of controlling.

UNIT I Management - Definition - Features - Functions of Management - Importance of management - Administration and Management - Management contribution by Henry Fayol - F.W. Taylor - Elton Mayo.

UNIT II Planning - Definition Characteristics - objectives - Types of plan - planning process - Advantages - Limitations - Decision making - meaning, role, types, steps, factors & conditions - MBO.

UNIT III Organizing - Structure - Principles and techniques - Span of management - organizational structure (Line and Staff and functional - Organisational charts) Staffing - recruitment - Selection - Placement- Training - Promotion and appraisal .

UNIT IV Directing - Meaning - Characteristics and importance - Communication - Functions - Process - Barriers of effective Communication - Motivation - Theories of motivation - Leadership - Theories - Types and style of leadership – Co-ordination.

UNIT V Control - Meaning - Essential elements of control system and significance. Traditional and modern techniques of control.

Text Books

1. Principles and Practice of Management, L.M..Prasad, Published by Sultan Chand & Sons, 2015.

Reference Book

1. Principles of Management, T.Ramasamy, Himalaya Publishing House, 2014.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part IV	: Skill
Semester	: IV	Hours	: 02
Subject Code:	19UCPS41	Credits	: 02

FUNDAMENTALS OF COMPUTER

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Know about the basics of computer.

CO2: Understand the input and output devices of computer.

CO3: Develop the Knowledge in memory devices of computer.

CO4: Acquire knowledge in Network system.

CO5: Study the uses of Computer Networks.

Unit – I Introduction to Computer: Meaning - Characteristics – Size of Computer – Super Computer – Mainframe – Minicomputer – Work Stations – Micro computers – Components of a Computer – Block diagram – programming languages.

Unit – II Input and Output Devices: Magnetic Ink Character Recognition (MICR) – Optical Character Reading (OCR) – Optical mark Recognition (OMR) – Output devices – Printers – Storages devices – Internal and External devices.

Unit – III System Memory: RAM – ROM – PROM – EPROM – EEPROM – Cache memory - Virtual Memory.

Unit – IV Computer Number System: Decimal - Binary – Binary to Decimal Conversion – Decimal to Binary Conversion – Flow Chart.

Unit – V Computer Networks : Networks Topologies – Star – Ring – Bus – LAN – MAN – WAN – SAN – Client Server – Peer – to – Peer - Wireless Networks – Information highway – Internet – Meaning – Uses – E-Mail – WWW-TCP/IP Transfer Protocol - Telnet – Cloud computing..

Text Book:

1. V.Rajaraman, Fundamentals of Computer, Prentice Hall of India Private Ltd, New Delhi, 2013.

Reference Book:

1. Microsoft Office System, Prentice Hall of India Private Ltd, Chennai, 2006.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part IV	: NME
Semester	: IV	Hours	: 02
Subject Code:	19UCPN41	Credits	: 02

SECRETARIAL PRACTICE

Course Outcomes:

On successful completion of the course, the students will be able to

CO1: Understand the Contents of prospectus.

CO2: Familiarize the formalities of Meetings and resolution.

CO3: Realize the role and duties of secretary in companies.

CO4: Know the Powers and Duties of Directors.

CO5: Study the duties and responsibilities of Company Secretary.

Unit – I

Prospectus – Meaning – contents –Types of Prospectus – Mis-statement and their consequences

Unit – II

Debentures - Meaning - Types of Debentures - Redemption of Debentures.

Unit – III

Company meetings - Types of Meetings - Essentials - Resolution - Types of Resolution .

Unit – IV

Structure of the company Management - Directors - Managers - Managing directors - KMP (Key Managerial Persons) - Powers and duties.

Unit – V

Secretary – Meaning– Qualification – Appointment– Powers – Duties & Responsibilities.

Text Book:

1. N.D. Kapoor ,Company Law& secretarial Practice -, Sultan Chand & Sons, New Delhi,2003.

Reference Book:

1. P.K.Ghosh & V.Balachandran ,Company Secretarial Practice,Sultan Chand & Sons, Delhi,2009.

FIFTH SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part III	: Core
Semester	: V	Hours	: 05
Subject Code	: 19UCPC51	Credits	: 04

DIRECT TAXES

Course Outcomes:

On successful completion of this course, the students will be able

CO1: To remember with basic principles underlying the provisions of Income Tax

CO2: To apply the provisions of income tax Act 1961

CO3: To analyse different heads of income

CO4: To assess the income for business or profession

CO5: To plan for income tax for salaried class and business

UNIT I INTRODUCTION TO INCOME TAX

Income Tax Act, 1961 – Definitions – Income – Assessment – Assessment Year – Previous Year – Person – Assesses – Deemed Income – Residential status – Incidence of tax – Exempted Income u/s 10.

UNIT II HEADS OF INCOME – INCOME FROM SALARY

Income from salary – Allowances – Perquisites – Gratuity – Pension – Leave encashment - Deduction of salary income- Computation of total income.

UNIT III INCOME FROM HOUSE PROPERTY

Income from House Property – Deemed House Property income – Gross annual value - Computation of income from let out and Self Occupied House property – Deduction U/S 24.

UNIT IV INCOME FROM BUSINESS OR PROFESSION

Income from Business or Profession – Allowable and Not Allowable Expenses – General Deductions – Computation of Taxable Income from Business or Profession.

UNIT-V INCOME FROM CAPITAL GAINS

Short term and long term capital- Meaning -transfer and its exemption- Income from Capital gains – Exempted under section 54, 54B, 54EC and 54F - Income from other sources – Gift – Causal Income – Owning & Maintaining of horse

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. Gaur, V.P. and Narang, D.B., **Income Tax Law and Practice**, Kalyani Publishers, New Delhi, 2018.
2. Vinod, K.Singhania, **Students Guide to Income Tax**, Taxmann Publications Pvt. Ltd. New Delhi, 2018.

Reference Books:

1. **Hariharan.N**, Income Tax Law and Practice, **Tata McGraw-Hill Publishing Company Ltd**, New Delhi, 2018.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
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Class	: B.Com Corporate Secretaryship	Part III	: Core
Semester	: V	Hours	: 05
Subject Code	: 19UCPC52	Credits	: 04

PRACTICAL AUDITING

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Make the students to learn the basic principles and procedures of Auditing.

CO 2: Create interest in the minds of students towards Auditing Profession

CO 3: Familiarize with the provisions of the companies act relating to the appointment, conduct and liabilities of an auditor

CO 4: Develops Employability Skill in the field of auditing.

CO 5: Measure the various liabilities of an auditor and to prepare the audit report.

UNIT - I INTRODUCTION

Definition – Nature and Scope of Auditing – Difference between Accounting, Auditing and

Investigation – Objects of Audit – Appointment of Auditor and Procedure - Qualities of an Auditor –

Types of Audit - internal- external- operational audit - Management audit- CSR audit- Corporate disclosure audit- EDP audit- social- Bank audit.

UNIT -II AUDIT PROGRAMME AND PROCEDURE FOR AUDIT

Preparatory before audit - Audit Programme – Audit files – Working Papers – Procedure for Audit –

Internal Control, Meaning and definition of Internal check – Objects of Internal Check – Auditor's duty as regards internal check on different items.

UNIT -III VOUCHING AND ITS IMPORTANCE

Vouching – Meaning – Definitions – Importance –Vouching of cash transactions – Cash Sales, Received from Debtor, Cash Purchase, Payment to Creditors, Payment of Wages - Vouching of trading transactions – Purchase book, Sales Book, Purchase return book and Sales return book.

UNIT -IV DUTIES OF AN AUDITOR

Verification and Valuation of Assets and Liabilities – Duties of an Auditor as regard Cash in Hand, Cast at bank, Bills receivable, Stock in trade, Sundry Debtors, Fixed Assets.Trade Creditors – Bills Payable – Bank Overdraft and Long Term Liabilities.

UNIT - V LIABILITIES OF AN AUDITOR

Liabilities of an auditor - Civil and Criminal Liabilities– Liabilities for negligence –Liabilities for misfeasance – Liability to third party - Prepare the Audit Report.

Text Books:

1. JagadishPrakash, **Auditing Principles, Practices and Problems**, Kalyani Publishers Ltd., New Delhi ,2011.
2. B.N. Tandon, **Auditing**, Sultan Chand and Sons, New Delhi, 2012.

Reference Book:

1. D.D.Sharma, **Auditing**, SahityaBhavan, New Delhi, 2013.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part III	: Core
Semester	: V	Hours	: 06
Subject Code:	19UCPC53	Credits	: 04

FINANCIAL MANAGEMENT

Course Outcomes:

On successful completion of this course, the students will be able

CO1: To understand the cost of capital in wide aspects.

CO2: To interpret capital budgeting proposals.

CO3: To analyse dividend policies and various dividend models.

CO4: To create good capital structure.

CO5: To judge the working capital requirement.

UNIT: I INTRODUCTION TO FINANCIAL MANAGEMENT:

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management.

UNIT:II CAPITAL STRUCTURE:

Capital structures planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures — Leverages – Types of Leverages

UNIT –III CAPITAL BUDGETING AND COST OF CAPITAL:

Capital budgeting – Meaning – Nature – Need – Importance – Capital budgeting process– Kinds of capital investment proposals – Factors affecting capital investment decisions- capital budgeting appraisal methods. Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital (WACC).

UNIT- IV DIVIDEND POLICIES:

Dividend policies – Factors affecting dividend payment –provisions on dividend payment – Various Dividend models (Walter’s Gordon’s – M.M. Hypothesis).

UNIT - V WORKING CAPITAL:

Working capital – Components of working capital – Working Capital Operating Cycle – Factors influencing working capital – Determining (or) forecasting of working capital requirements.

80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions.

Text Books:

1. S.N.Maheswari, **Financial Management**, Sultan Chand and Sons, New Delhi 2013.
2. Dr.A.Murthy, **Financial Management**, Margham Publication, Chennai, 2018

Reference Books:

1. **Reddy T.S. and Hari Prasad Reddy**, Cost Accounting , **Margham Publications, Chennai,2013.**



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part IV	:
Elective			
Semester	: v	Hours	: 05
Subject Code	: 19UCPE51	Credits	: 04

BUSINESS STATISTICS

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Learn the Statistical methods and their applications in commerce.

CO 2: Understand the various statistical methods in application to business

CO 3: Acquire the knowledge on basic concepts of statistics.

CO 4: Appraise the Regression Line and Regression equations.

CO 5: Interpreted the statistical techniques for business data analysis.

UNIT-I INTRODUCTION TO STATISTICS

Meaning and Definition – Functions, Scope and Limitations of statistics – Methods of collection of data – Primary data and Secondary data –Classification, Tabulation and Presentation of data.

UNIT-II MEASURES OF CENTRAL TENDENCY

Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Quartiles, Deciles and Percentiles - Measures of Dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

UNIT-III MEASURES OF SKEWENESS

Correlation Analysis –Karl pearson’s Coefficient of Correlation – Spearman’s Rank Correlation.

UNIT-IV REGRESSION ANALYSIS

Meaning- Definition - Uses- Regression co-efficient - Regression Line and Regression equations.

UNIT-V ANALYSIS OF TIME SERIES

Components of Time Series – Methods of estimating trend – Semi – Average method – Moving Average Method – Method of Least Square.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. R.S.N.Pillai and Bagavathi, **Business Statistics**, S.Chand and Co, New Delhi, 2014.
2. M.Manoharan., **Statistical Methods**, Chand and Sons, New Delhi, 2014.

Reference Books:

1. Gupta S.P, **Statistical Methods**, Sultan Chand and Sons, New Delhi, 2014.



MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part IV	:
Elective			
Semester	: V	Hours	: 05
Subject Code	: 19UCPE52	Credits	: 04

HUMAN RESOURCE MANAGEMENT

On successful completion of this course, the students will be able

CO1: To understand the Role and qualities of Personnel manager.

CO2: To learn the Process of recruitment and selection.

CO3: To analyze the various methods of training and development.

CO4: To evaluate the Essentials of a good appraisal system.

CO5: To interpret the essentials of a good Disciplinary System and Procedure for disciplinary action.

UNIT -I INTRODUCTION TO PERSONEL MANAGEMENT:

Definition of personal Management :Function, Objectives ,Role of Human Relations in Personnel Management - Qualities of a personnel Manager - Evolution ,Growth and functions of Personnel Management - Personnel policies

UNIT -II RECRUITMENT AND SELECTION:

Determination of the qualities of the personnel: Job analysis, Job Specifications and Job Description. Man power Planning: Objectives, Process - Recruitment and Selection: Process, Techniques -Placement and Induction.

UNIT -III TRAINING AND DEVELOPMENT :

Training and Development methods for Operatives and management - Training of Operatives - Executive development - Identification of training needs-methods - Evaluation of training.

UNIT- IV PERFORMANCE APPRAISAL:

Performance Appraisal - Post Appraisal Interview - Essentials of a Good Appraisal System - Promotion Transfer and Separation of Employees.

UNIT -V GRIEVANCE HANDLING AND DISCIPLINE:

Grievance handling - Causes of grievance - Grievance Procedures; discipline - essentials of a good Disciplinary System - Procedure for disciplinary action- Kinds of punishment.

Text Book:

1. Dr.C.B.Gupta, Human Resource Management, Sultan Chand & Sons, New Delhi, 2009.
2. Shashi Gupta and Rosy Joshi, Human Resource Management, Kalyani Publishers, New Delhi 2018.

Reference Books:

1. Dr.L.M.Prasad Human Resource Management, Sultan Chand & Sons, New Delhi, 2018.



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Programme	: B.Com (Corporate Secretaryship)	Part	: Elective
Semester	: V	Hours	: 05
Sub Code	: 19UCPE53	Credits	: 04

ECONOMIC AND OTHER LEGISLATION

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Apply their knowledge in filing applications for registration of IPR

CO 2: Understand the powers and functions of various authorities under EOL.

CO 3: Acquire the knowledge regarding the significance of Competition Act, Foreign Exchange Management Act (FEMA), Pollution control laws and Management of IPR.

CO 4: Examine the concept and development of intellectual property law

CO 5: Develops Employability Skill in using the provisions of various Acts in real life situation.

Unit-I: COMPETITION LAW AND CONSUMER PROTECTION ACT

Objects and definitions – Prohibition of certain agreements, abuse of dominant position- Combination and regulation of combinations – Competition Commission of India – Duties, powers and functions – Competition Advocacy – Penal provisions- Deficiency in service- Consumer Protection Council- grievances and redressal forum.

Unit –II: FOREIGN EXCHANGE MANAGEMENT ACT

Objectives and definitions Current account transactions, Capital account transactions and its restrictions – Foreign direct investment in India and abroad –Export of goods and services - types of accounts - NRI-FDI- Investment Policies.

Unit-III: ARBITRATION AND CONCILIATION ACT & INFORMATION TECHNOLOGY LAW

Meaning – Objectives – Arbitration agreement – Arbitral award - Conciliation – Appointment and role of conciliators – Settlement agreement –Institutional Arbitration - Foreign awards. An overview – Digital signatures – Electronic records – Certifying authority – Cyber regulations – Appellate Tribunal – Offences and penalties.

Unit-IV: MANAGEMENT OF INTELLECTUAL PROPERTY RIGHTS

Concept and development of intellectual property law – Procedure relating to trade marks, copy rights, patents: Concept, Registration-Overview of laws relating to other intellectual property rights – Designs, Geographical indications, Trade secrets.

Unit –V: POLLUTION CONTROL LAWS

Law relating to prevention and control of Air Pollution and Water Pollution – Offences by companies Environment protection: Legal and regulatory framework – Procedures for obtaining various environment clearances- Role and functions of Environment Tribunal Environment audit.

Text books:-

1. Balachandran, V. (2019). Economic Legislations. Chennai: Vijay Nicole Publications.
2. Cs Amit Vohra, CS Rachit dhingra Economic and Commercial Law. Bharat Publishing House New Delhi, (2019)

Reference books:-

1. Kapoor, N.D. (2019). Economic and other Legislations. New Delhi: Sultan chand & Sons.



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Class : B.Com (Corporate Secretaryship) Part III :
Elective
Semester : V Hours : 05
Subject Code: 19UCPE54 Credits : 04

CORPORATE SOCIAL RESPONSIBILITIES

Course Outcomes:

On successful completion of this course, the students will be able to

CO1: Enumerate the awareness of corporate social responsibility.

CO2: Understand the theories and strategies of corporate social responsibility.

CO3: Familiarize the students with leadership, sustainability and Globalization concepts.

CO4: Discover the issues concerning with sustainability

CO5: Create the CSR activities at global level

UNIT I: INTRODUCTION:

CSR Meaning – Definitions- Effects Of Organizational Activity - Principles of CSR - importance of CSR –Sustainability –Environmental Issues-Externalizing- Social Contract.

UNIT II: CSR AND STRATEGY:

Role of A Business Manager – Importance Of Performance Measurement- Managers And Business Ethics-Corporate Governance.

Unit III: CORPORATE SOCIAL RESPONSIBILITY AND LEADERSHIP:

The Concept of Leadership-Styles of Leadership – Motivation-Sources Of Power – Systems Of Control – Corporate Planning- Planned And Emergent Strategy – Agency Theory-Limitations Of Agency Theory.

UNIT IV: ISSUES CONCERNING SUSTAINABILITY-:

Sustainability - Definition-Sustainability and The Cost Of Capital – Redefining Sustainability-Distributable Sustainability-Summarizing Sustainability.

UNIT V: GLOBALISATION AND CSR:

Globalization- Definition – How Globalization affects CSR - Globalization, Corporate Failures and CSR- Globalization an Opportunity or Threat for CSR – CSR issues in non - profit organization – accounting issues.

Text Books:

1. Sanjay Agarwal K., *Corporate Social Responsibility in India*, Response Books, 2008.
2. Wiliam D. Werther & David Chanderler, *Strategic Corporate Social Responsibility*, Sage Publication, 2010.

Reference Books:

1. David crowther, *Corporate Social Responsibility*, Gular Aras & Ventus Publishing APS 2008.(ISBN 978-87-7681-415-1)



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Class	: B.Com (Corporate Secretaryship)	Part III	:
Elective			
Semester	: V	Hours	: 05
Subject Code: 19UCPE55		Credits	: 04

SECURITIES LAWS

Course Outcomes

On successful completion of this course, the students will be able

CO1: To Equip the Students to understand securities transactions

CO2: To elaborate the regulations relating to securities market and intermediaries.

CO3: To Apply the procedure for employee stock Purchase scheme and listing of securities.

CO4: To predict the reports to be furnished to central government by stock exchanges.

CO5: To evaluate the functions of SEBI and Securities Appellate Tribunal.

UNIT - I : INTRODUCTION OF SECURITY: Security - Meaning- Definition- Important- Types- Indian financial system – Meaning, Functions – Structure and organization of financial system.

UNIT - II : REGULATORY FRAMEWORK RELATING TO SECURITIES MARKET INTERMEDIARIES - Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Custodians, Credit Rating Agencies, Venture Capitalists

UNIT - III: ISSUE AND LISTING OF SECURITIES

Listing of Securities - Issue of Capital and Disclosure Requirements (ICDR) Procedure for Issue of Various Types of Shares and Debentures - Employee Stock Option Scheme and Employee Stock Purchase Scheme - Delisting of Securities

UNIT - IV: SEBI Act, 1992

Objective, Power and Functions of SEBI - Securities Appellate Tribunal, Appeals, Appearance before SAT.

UNIT - V: SECURITIES CONTRACTS (REGULATION) ACT, 1956:

Definition- Application for recognition of stock exchanges-Grant of recognition to stock exchanges – Withdrawal of recognition to stock exchanges - Annual reports to be furnished to Central Government by stock exchanges.

Text Books:

1. MY.Khan (2007 Edition), Indian Financial System, Tata Mc Graw hill, Newdelhi.
2. Kondaiah Jonnalagadd (2015), Securities Law, Lexis Nexis.

Reference:

1. N.S.Zad(2017), Capital market and securities law, Taxmanns.
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Class	: B.Com (Corporate Secretaryship)	Part III	:
Elective			
Semester	: V	Hours	: 05
Subject Code:	19UCPE56	Credits	: 04

ADVERTISING AND SALESMANSHIP

Course outcomes:

After completing this module, the student should be able:

CO1: To learn the students about the role and functions of advertising.

CO2: To understand the importance of media for the sales promotion.

CO3: To implement the idea about the personal selling and its process.

CO4: To analyze the various methods of training and development of salesmanship.

CO5: To evaluate the needs and requirements of good remuneration system.

UNIT I INTRODUCTION

Definition of Advertising- History of Advertising-Roles of Advertising- Functions of Advertising- Key Players in Advertising-Types of Advertising- Steps in Development of Advertisement.

UNIT II ADVERTISING MEDIA

Growth and Importance of Media- Media Objectives- Types of Media-Print Media (Newspaper & Magazines, Pamphlets, Posters & Brochures), Electronic Media(Radio, Television , Audio Visual Cassettes), Other Media (Direct Mail, Outdoor Media), Characteristics, merits & Demerits of above media

UNIT III PERSONAL SELLING

Definition - Scope and Significance- Aims and Objectives of Personal Selling- AIDAS Principles- Personal Selling Process-differences between personal selling and impersonal selling.

UNIT IV SALESMANSHIP:

Meaning - Definition - Importance - Features - Recruitment-- Various steps in recruitment - Selection and training of salesmen - various methods for Training of salesman.

UNIT V REMUNERATION

Meaning - objectives - Essentials of good remuneration plan - Compensation of salesmen - Methods of sales force Remuneration .

Text Book

1. Advertising and Salesmanship – P. Saravanavel, Margham Publishers, Chennai.
2. VV Ratna SL *Gupta* , Advertising and Sales Promotion, EPH Publisher (2011).

Reference Books:

1. Modern Marketing, Principles and practices - R.S.N.Pillai Bagavathy, Sulthan Chand & sons, New Delhi (1987).



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Class	: B.Com (Corporate Secretaryship)	Part IV	: Skill
Semester	: V	Hours	: 02
Subject Code:	19UCPS51	Credits	: 02

MARKETING MANAGEMENT

Course outcomes:

On successful completion of this course, the students will be able

CO1: To Recognize the role and importance of marketing.

CO2: To Trace the factors influencing consumer behavior and Market segmentation.

CO3: To identify the classification of product and Pricing.

CO4: To evaluate the types of selling and sales Promotion.

CO5: To Judge the channels of distribution and its levels.

UNIT I – INTRODUCTION OF MARKETING:

Meaning- Definition-Role of Marketing - Relationship of Marketing with other functional areas - concept of marketing mix-Marketing approaches - Various Environmental factors affecting the marketing functions..

UNIT II – BUYER BEHAVIOUR –

Consumer goods and Industrial goods - Buying motives - Factors influencing buyer Behavior, Market segmentation - Need and basis of Segmentation -Targeting - positioning.

UNIT III – PRODUCT AND PRICING:

Meaning - Characteristics - benefits - classifications - consumer goods - industrial goods- New Product Development process - Product Life Cycle - Branding –Packaging- Labeling.

PRICING : Meaning-objectives and Types of Pricing.

UNIT IV – PROMOTION –

Meaning, Objectives – Types - A brief overview of: Advertising - Publicity - Public Relations - personal Selling - Direct selling and Sales promotion.

UNIT V – PHYSICAL DISTRIBUTION:

Importance – Channels of Distribution: Distribution of consumer goods, Distribution of industrial goods and Distribution of Agriculture goods – Levels of channels: Zero level, one level, two level and three level channel - distribution issues

Text Books:

1. Marketing Management by Sontakki C.N; Kalyani Publishers; 2009
2. R.S.N. Pillai and Bagavathi, Modern Marketing, S.Chand& Co, New Delhi.2016

Reference Books:

1. Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education (Singapore) Pt Ltd, New Delhi.



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Class	: B.Com (Corporate Secretaryship)	Part IV	: Skill
Semester	: V	Hours	: 02
Subject Code:	19UCPS52	Credits	: 02

MS OFFICE– LAB

Course Outcomes:

On successful completion of this course, the students should be able to

CO1: Recognize when to use each of the Microsoft Office programs to create professional and Academic documents.

CO2: Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards

CO3: analyze tools that enable to sort, extract and generate charts from spreadsheet data.

CO4: Plan to Design the template in Power point for using outline, slides tabs, print, slide show view .

CO5: To evaluate the concepts of entering and editing data and finding records through the MS - Access.

UNIT I INTRODUCTION TO MS-OFFICE:

Introduction – working with windows – opening and closing of windows – to create a folder – ms office applications – using all short cut keys.

UNIT II MS-WORD:

Introduction – getting started – features of ms office 2007 – creating a word document – editing a document – formatting the text – formatting a paragraph – bulleting and numbering list – checking spelling and grammatical errors – tables – the table option - mail merge – Macro's.

UNIT III MS-EXCEL:

Introduction - Getting started – the Microsoft excel window –building a spreadsheet – selecting worksheet items – using auto fill – adding and removing rows and columns - creating excel functions –changing row and column width using auto format – creating printing charts.

UNIT IV MS- POWER POINT:

Introduction – getting started – the power point window – design templates blank presentation – opening an existing presentation – power point views – creating and saving a presentation – using auto – content wizards – object and slide animations – using outline, slides tabs, print, slide show view .

UNIT –V MS- ACCESS:

Introduction - Microsoft Access creating a new database – creating a new table – creating primary key – adding fields – editing fields – deleting fields – changing the views and moving fields – entering and editing data – adding records – inserting and deleting records – adjusting columns width and hiding columns – finding records – sorting records – querying a data base.

Text Book:

1. Nellai Kannan. C, **MS-Office**, Nels Publications, Tirunelveli, Tamil Nadu, 2012.

Reference Books:

1. Alexis Leon and Mathews Leon, A Beginner's Guide to MS-Office, Vikas Publishing House, New Delhi, 2012.
2. Sanjey Saxena, MS-Office 2000 for every one, Vikas Publishing House Pvt.Ltd, New Delhi, 2005.

LIST OF PRACTICALS:

MS – WORD

1. Creating of business letters.
2. Create a document and formatting a text.
3. Create a table using rows and columns. Type in suitable data.
4. Create mail merge.
5. Applying for jobs letters with bio data

MS – EXCEL

1. Create a suitable worksheet with necessary information's using students mark list (To find out total, average).
2. Prepare a salary bill in a worksheet showing basic pay, DA, HRA, Gross pay, PF, IT, Net salary using suitable excel features.
3. Creating worksheet using chart by Gridlines, legends, titles for axes.
4. Creating a worksheet for data sort, data filters.
5. Creating a worksheet for the employees salary sheet.
6. Creating a worksheet using pivot table & Pivot charts.
7. Creating a worksheet using Analytical tool – Goal seek, Solver (a) Scenarios.

MS – POWER POINT

1. Create a power point presentation.
2. To prepare a structure and type the matter.
3. Create a power point presentation for promoting sales of your company's product.
4. It should contain slides, covering profit of the company, product features, different offers, payment modes and contact address.

MS – ACCESS

1. Create data base for employees details in a organizations.
2. To find out sorting the employees details.
3. Creating Queries for book department using Access.
4. Creating form for the Employee details using Access.

SIXTH SEMESTER



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Semester	: VI	Hours	: 05
Subject Code:	19UCPC61	Credits	: 04

INCOME TAX LAW AND PRACTICE

Course Outcomes:

On successful completion of this course, the students will be able

CO1: To remember the basic provisions underlying the Income Tax Act

CO2: To Understand the provisions of income tax act for assessment of individuals and business

CO3: To apply the provisions of clubbing of income, Set-off and carry forward of losses

CO4: To analyze the assessment procedure and representation before appropriate authorities under the law

CO5: To evaluate various types of assessment and can decide correct assessment type for individuals and business.

Unit-I CLUBBING OF INCOME

Clubbing of income – Set-off and carry forward of losses – Deductions from gross total income

Unit-II ASSESSMENT OF INDIVIDUAL AND HUF

Assessment of individual and Hindu undivided family.

Unit-III ASSESSMENT PARTNERSHIP FIRM AND JOINT STOCK COMPANY

Assessment of Partnership firms and joint stock companies.

Unit-IV RETURN OF INCOME

Return of income – Submission of return of income – Return of loss – Belated Return – Procedure for assessment – Self Assessment – Reassessment – Best judgment assessment Ex-party assessment – Rectification of mistakes – Reopening of assessment. Tax Deduction and Collection Account Number (TAN), Taxpayer Identification Number (TIN)

Unit-V DEDUCTION AND COLLECTION OF TAX AT SOURCE

Deduction and Collection of tax at source – Advance payment – Tax refunds – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate.

E- Filing of Income-tax (Practical)

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. Gaur V.P., and Narang D.B., **Income Tax Law and Practice**, Kalyani Publishers, New Delhi, 2001.
2. B.B.Lal, **Direct Taxes**, Konark publisher ltd, New Delhi, 2018

Reference Books:

1. **Dr. Vinod K. Singhania**, Direct Taxes – Law and Practice, **Taxman Publication**, New Delhi, 2000.



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Class	: B.Com (Corporate Secretaryship)	Part IV	: Core
Semester	: VI	Hours	: 06
Subject Code:	19UCPC62	Credits	: 05

INVESTMENT MANAGEMENT

Course Outcome:

On successful completion of this course, the students will be able

CO1: To provide an idea about investments and its various alternatives

CO2: To enable the students to understand Shares and Debentures

CO3: To create an awareness regarding investment Risk and return

CO4: To make them understand about securities analysis and management

CO5: To provide knowledge about portfolio investment and various theories in portfolio management

UNIT I INTRODUCTION:

Meaning-Concepts & investments- importance- alternative forms of investment- LIC schemes bank deposits- government securities- mutual fund schemes- post office schemes- provident fund- company deposits- real estate- gold & silver.

UNIT II INVESTMENT IN SHARE AND DEBENTURES:

Investment in shares and debentures- comparison with other forms of investment primary market: role of NIM mechanics & floating new issues- secondary markets: functions mechanics of security market- OTCEI- NSE- features and options

UNIT III RISK & RETURNS:

Risk- kinds- measures of risk- returns- valuation of securities- valuation of bonds valuation of preference & equity shares.

UNIT IV SECURITIES ANALYSIS:

Security analysis- fundamental analysis- economic, industry and company analysis, technical analysis- Dow theory- types of charts- importance chart pattern.

UNIT V PORTFOLIO MARKET THEORY:

Efficient market theory- random walk theory- weak- semi strong- strong- portfolio analysis- Markowitz theory- optimum portfolio

Text books:

1. Dr. Radha , “Investment Management” Prasanna Publication, 2015.
2. Dr. O.P Agarwal. “Security Analysis And Investment Management”, Himalaya Publication, 2007.

References:

1. Dr. V.A Avadhani, “Investment Management”- Himalaya Publication, 2004



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DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
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Class : B.Com (Corporate Secretaryship)
Semester : VI
Subject Code: 19UCPPR1

Part IV : Core
Hours : 05
Credits : 04

PROJECT WORK & VIVA VOCE

COURSE OUTCOMES

After completing this course the students will be able

CO1: To identify key reference documents to help guide the structure and style of the report

CO2: To describe the connection between proposals and reports

CO3: To have practical exposure of collections of data and analysis for its results

CO4: To develop an outline that arranges your main ideas in support of your purpose and main message

CO5: To summarize the main ideas of your report or proposal for use in briefing notes or speech notes so that others can convey your main message in other contexts

CO6: To apply key elements of structure and style in drafting longer documents

CO7: To compare strategies for conveying information with text and visually

CO8: To revise documents according to standard principles of structure, style, and English-language mechanics.

The final year students must undergo 4 weeks Data Collection work for their Project Report in their fifth semester vacation i.e. before starting their sixth semester after completing their fifth semester examinations. The report preparation, presentation and viva-voce will be conducted during the sixth semester and the marks will be entered in their sixth semester. The following guidelines to be strictly followed:

1. The Project Report should be only on the basis of Field Survey only.
2. The data collection period should be minimum four weeks (i.e. minimum 28 working days)
3. There will be one Faculty Guide to prepare the Project Report.
4. The students should submit the Project Report (Minimum 50 Pages).
5. 4. The Marks for Project Report will be awarded only on the basis of the Project Report. External – 60 Marks and Internal – 40 Marks. (External – 60 Marks = Faculty Guide – 30 Marks + HOD – 30 Marks and Internal – 40 Marks = Presentation – 20 Marks + Viva-voce – 20 Marks)
6. The Project Report should contain
 - (a) Introduction about the Study
 - (b) Objectives of the Study
 - (c) Scope of the Study
 - (d) Limitations of the Study
 - (e) Analysis and Interpretation
 - (f) Findings, Suggestions and Recommendations
 - (g) Conclusion
7. The evaluation of the Project Report will be purely internal.



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Elective			
Semester	: VI	Hours	: 05
Subject Code: 19UCPE61		Credits	: 04

BUSINESS MATHEMATICS

Course Outcomes:

On successful completion of this course, the students will be able to

CO1: Enable the students to acquire knowledge of mathematics.

CO2: Familiarize the students with Set Theory, Powers and Mathematics of finance and their applications.

CO3: Expose the students to apply mathematical knowledge to solve modern business problems.

CO4: Develops Employability Skill

CO 5: Solve a system of linear equation using matrix inversion

Unit-I: Elements of Set Theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – Complements – Difference of two sets – Family of sets – Venn diagram – De-Morgan’s law.

Unit-II: Indices – Positive – Fractional – Operation with power function – Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – common logarithms and natural logarithms – characteristics and mantissa – Rules to write – Practical problems.

Unit-III: Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills – Banker’s discount – Banker’s gain – Normal due date – Legal due date – Calculation of period for banker’s discount and true discount.

Unit-IV: Differential calculus (excluding trigonometric functions) – Rules – Sum rule – Product rule – Quotient rule, function of a function rule (Simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (Excluding integration by parts of Fractions) – Simple problems only.

Unit-V: Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. M.Manoharan and C.Elango, Business Mathematics, Paramount Publications, Palani, TamilNadu, 2013.
2. D.C.Sancheti and V.K.Kapoor, Business Mathematics, Sultan Chand and Sons, New Delhi, 2002.

Reference Books:

1. P.R.Vital, Business Mathematics, Margham Publication, T.Nagar, Chennai, 2012.
2. Wilson M., “Business Mathematics”, Himalaya Publishing House, New Delhi, 2013.



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Elective			
Semester	: VI	Hours	: 05
Subject Code:	19UCPE62	Credits	: 04

CORPORATE COMPLIANCE MANAGEMENT

Course Outcomes:

On successful completion of this course, the students will be able to

CO 1: Identify the of applicable laws regarding Compliance Framework.

CO 2: Discuss the Compliances based on sector wise, Entity wise, and in Specific Industries.

CO 3: Construct Search and Status Report of Documentation and Maintenance of records

CO 4: Develop the Status Report and the verification of data published by SEBI, RBI, and Stock Exchanges.

CO 5: Recommend the Various Certification(s) by Company Secretary in practice.

Unit-I COMPLIANCE FRAMEWORK – Compliance – Meaning - Identification of applicable laws, rules, regulations – Creation of Compliance framework and reporting system.

Unit -II COMPLIANCES - Entity wise: Public, Private, Listed Government, Small Companies, OPC, LLP- Sector wise: Service Sector, Manufacturing, Trading, NBFCs E-Commerce, Mining, infrastructure- Industry Specific: Compliances with industry Specific Laws applicable to the company such as Tourism, Pharmaceutical, FMCG, Hospitality Information Technology etc.

Unit-III MAINTENANCE OF RECORDS REGARDING RETURNS: Electronic versus Physical-repository – General principles of good documentation – coding – storage – preservation – safety & retrieval – Privacy & Control.

Unit- IV SEARCH AND STATUS REPORT: Type of Searches – Purpose and objective of Search Reports – Search under Companies Act – IPR Laws, Property Title Search – Compilation & verification of data published by, SEBI, RBI, Stock Exchanges.

Unit -V: DUE DILIGENCE AND COMPLIANCE REPORT - Carrying out KYC with respect to directors – promoters – and client – Compliance with the applicable ICSI Guidelines – Signing and Certification: Various Certification(s) by Company Secretary in practice – Pre-certification of Forms: Signing & certification of Annual Return; Corporate Governance Certification; Obligations and Penal provisions.

Text books:-

1. Balachandran,V., & Ravichandran, K.S.(2019). *Secretarial, Securities and Management Audit*. Delhi: Bharat.
2. Prakash Padya & Balakrishnan, R. (2006). Compliance guide to Corporate Governance. Taxmann Publications Private Limited.

Reference books:-

1. Tuteja, S.K. (1992). Corporate management Structure in India. NewDelhi: Sultan Chand & Sons.



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Class	: B.Com (Corporate Secretaryship)	Part IV	:
Elective			
Semester	: VI	Hours	: 05
Subject Code:	19UCPE63	Credits	: 04

CUSTOMER RELATIONSHIP MANAGEMENT

Course Outcomes:

On successful completion of this course, the students will be able

CO1: To highlight the importance of customer expectations and customer satisfaction.

CO2: To learn how to deal with customer complaints

CO3: To highlight the methods to retain customers in business and to develop a long term relationship with customer through appropriate strategies.

CO4: To train the students about CRM strategy

CO5: To familiarize the concepts of client retention programmes, CRM in action and e-solution.

Unit I: INTRODUCTION

Concept of CRM - characteristics and peculiarities of CRM – steps in CRM - relevance of CRM – customer expectations (branding, identity, loyalty, innovation).

Unit II: CUSTOMER LIFE STYLE

Customer profile – customer values – customer life cycle – economics of customer care – characteristics of outstanding customer service – managing customer satisfaction.

Unit III: CUSTOMER CENTRIC MARKETING

Customer centric business - Customer centric marketing – bonding of customer relationship.

Unit IV: CRM STRATEGY

Customer defection – contact centre's for CRM – CRM strategy.

Unit V: CRM IN ACTION

Client retention programmes – reorganization – customer loyalty – customer rewards programmes – CRM in action – e-solution.

Text Books:

1. Shainesh & Jagdish Seth, CRM, a strategic perspective, Macmillan, 2006.
2. Graham Roberts & Phillips, CRM, Viva books pvt. Ltd., 2003.

References Books:

John Gosney & ThombsBochm, CRM essentials, Prentice Hall, 2000.



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DEPARTMENT OF B.COM (CORPORATE SECRETARYSHIP)
(For those who joined in 2019-2020 and after)

Class	: B.Com (Corporate Secretaryship)	Part IV	:
Elective			
Semester	: VI	Hours	: 05
Subject Code:	19UCPE64	Credits	: 04

CORPORATE GOVERNANCE

Course Outcomes:

On successful completion of this course, the students will be able

CO1: To facilitate the students to have knowledge of the need for corporate governance

CO2: To enable the students to understand the parameters of accountability to the stakeholders

CO3: To equip students to understand the reporting system of the Board of Directors and Auditors.

CO4: To Focus the Governance issues relating to the Board

CO5: To Recommend the Powers and roll of audit committee.

UNIT I: INTRODUCTION: Evolution - Meaning of Corporate Governance – Corporate Governance systems – obligations to society, investors, employees, customers and managerial obligation. – history of Corporate Governance.

UNIT II: EMERGENCE OF CORPORATE GOVERNANCE (CG)

CG committees and guidelines – working group on Company’s Act 1996 – Naresh Chandra committee report – Narayanamurthy Committee report – Irani Committee report

UNIT III: CORPORATE GOVERNANCE AND STAKE HOLDERS

Rights and privileges of shareholders - shareholder protection – Grievance redressal process – investor problems and protection.

UNIT IV: BOARD OF DIRECTORS

Governance issues relating to the Board – role of directors – independent directors – Director’s remuneration

UNIT V: AUDIT COMMITTEE

Independent Audit Committee – qualifications – composition – meeting – powers – role of the audit committee.

Text Book:

1. Fernando. A.C, Corporate Governance - Principles, Policies and Practices, Pearson Education, New Delhi, 2006.
2. Prakash Pandya & R. Balakrishnan, Compliance Guide to Corporate Governance, Taxmann's Allied Services Ltd, 2010.

Reference Book :

1. Joshi Vasudha, Corporate Governance, The Indian Scenerio, Foundation Books, 2004.



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Class	: B.Com (Corporate Secretaryship)	Part IV	:
Elective			
Semester	: VI	Hours	: 05
Subject Code: 19UCPE65		Credits	: 04

GST AND CUSTOMS ACT

Course Outcomes:

On successful completion of this course, the students will be able

CO1: To understand the importance of GST.

CO2: To learn the procedures for assessment and payment of Customs Duty.

CO3: To provide the genesis of GST and its rates on various goods and services.

CO4: To gain the knowledge of implementation and impact of GST in the taxation system.

CO5: To develop employability skill in this field.

UNIT I - BASICS TAX VS DUTY:

Direct Tax Vs Indirect Tax – Powers of Union/States – Varieties of Indirect Taxes

UNIT II - AN OVERVIEW OF GOODS & SERVICES TAX (GST)

Introduction of Goods & Services Tax in India – Constitutional Amendment under Pre-Goods & Service Tax Regime & Transitional Provisions. Goods & Service Tax: Concepts, Meaning, Significance, Dual GST, features and benefits. GST common portal - Taxes & Duties not subsumed in GST – Rates of GST in India

UNIT III - GOODS AND SERVICE TAX (GST) COUNCIL AND ITS ROLE

Registration and returns – Functions and services performed by Goods and Services Tax Network (GSTN) – E -Way Bill Compliance – Doctrine of unjust enrichment – Anti - Profiteering – Important definitions.

UNIT IV - GOODS AND SERVICE TAX (GST) INCIDENCE

Challenges for the Government after implementation of GST – Principle of Supply; meaning, classification, time and valuation of supply. Integrated Goods and Services Tax mechanism; features, Interstate Vs Intra state supply. Input Tax Credit (ITC): Eligibility and conditions to avail ITC – Reverse charge mechanism.

UNIT V - FACTORS FOR LEVY OF CUSTOMS DUTY : First Principles of valuation –

Procedure for assessment and payment of Customs Duty – Types of Customs Duty – Warehousing – Drawbacks.

Note : 100% theory

Text Book

1. Reddy T.S.& Dr. Hariprasad Reddy(2013), "Business Taxation –Margham Publications, Edition 2013
2. GST An Analytical Approach ,CA K.Ramakrishnan.Dipti Press(OPC)Pvt ltd,Chennai,2017.

References:

1. Radhakrishnan, “Business Taxation “–Kalyani Publishers, Edition 2013.



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Class	: B.Com (Corporate Secretaryship)	Part IV	:
Elective			
Semester	: VI	Hours	: 05
Subject Code: 19UCPE66		Credits	: 04

SERVICE MARKETING

Course outcomes:

After completing this module, the student should be able:

- CO1:** To identify and critically reflect upon service marketing theories and practices as an integrated part of any value proposition from an organization
- CO2:** To illustrate and interpret various theories and models of the service marketing process from customer, managerial, and research perspectives
- CO3:** To distinguish and examine the roles of employees, customers, and technology in service design.
- CO4:** To explore services from customer, management and societal perspectives
- CO5:** To develop, argue and make decisions for courses of actions in solving critical service incidents from a managerial perspective

UNIT I: INTRODUCTION

Difference between product and services marketing--Characteristics of services- Classification of services- Paradigms in services marketing . Service marketing system: Service quality- Understanding customer expectations and zone of tolerance- Segmentation and zone of tolerance- Targeting and positioning of service. Role of Services in Economy.

UNIT II: SERVICES MARKETING MIX:

Augmented marketing mix; Developing the service product/intangible product; Service product planning; Service pricing strategy; Services promotions; Services distributions. Physical evidence: Role of communication in service marketing; People and internal communication; Process of operations and delivery of services; Role of technology in services marketing.

UNIT III: SERVICE QUALITY:

Quality Issues and Quality Models(Gaps model, SERVQUAL); Demand-supply Management. Services failure, service recovery, Customer retention, Customer Relationship management, designing of service strategy.

UNIT IV: MARKETING OF SERVICES IN PRACTICE

Tourism Services Marketing, Marketing of Transportation & Logistics Management, Marketing of Financial Services, Marketing of Communication Services, Media & Advertising Service Marketing, Marketing of Healthcare Services, Marketing of Consultancy Services, Marketing of Retail Services. Marketing of Educational Services, Marketing of Public Services.

UNIT V: SERVICES IN GLOBAL PERSPECTIVE:

International marketing of services; recent trends; Principal driving force in global marketing of services; Key decisions in global marketing; Services strategy and organizing

for global marketing.

Text Book:

1. Nimit & Monika Chowdhary- Text book of Marketing of Services: The Indian Experience, MacMillan India Limited,2005.
2. Zeithaml, V. A and Bitner, M. J. - Services Marketing (Tata McGraw-Hill) 2010

Reference Books

1. Ravi Sankar- Services Marketing, Excel Books Publications 2012.



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Class	: B.Com (Corporate Secretaryship)	Part IV	: Skill
Semester	: VI	Hours	: 02
Subject Code:	19UCPS61	Credits	: 02

Export - Import Procedures and Documentation

Course outcomes:

After completing this module, the student should be able:

CO1: To understand the globalization strategies.

CO2: To know the trade policies in India and in foreign.

CO3: To familiarize with the export procedures and documentations.

CO4: To implement the payment terms in export and import procedures

CO5: To apply the Export Credit and Export Promotion to entering Foreign Trade.

UNIT-I: Globalization of Indian Business - Obstacles of Globalization - Factors favoring Globalization - Globalization Strategies - Indian and Emerging Market.

UNIT-II: Trade Policy and Regulation in India - Foreign trade Policy - Import Substitution - Regulation and Promotion of Foreign trade.

UNIT-III: Export Procedures Offer and receipt of confirmed orders - Producing the goods - Shipment - Banking Procedure - Export incentives.

UNIT-IV: Trade and payment terms in export & import - Trade terms - FOB, FAS, C and F, For - FOT - Payment terms - short term payment terms - Medium and long term Credit - Bill of lading.

UNIT-V: Export Promotion New Export policy - OGL - ECGC- Meaning - Autonomous Bodies - Advisory body - Incentives - Production assistance - Marketing assistance - Special Economic Zones.

Text Books:

1. Export procedures and Documentation - M.D. Jitendra Rajat Publications, New Delhi,2015.
2. Export and Import Procedures, Jignesh Vidani, Educreation Publishing,2019.

Reference Book:

1. Export Import Procedures & Documentation- Dr Swapna Pillai-Sahitya BhawanPublications,2020.



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Class : B.Com (Corporate Secretaryship)
Semester : VI
Subject Code: 19UCPS62

Part IV : Skill
Hours : 02
Credits : 02

TALLY - LAB

Course Outcome

On successful completion of this course, the students will be able to

CO 1: To remember basic Accounting concepts and principles

CO 2: To understand the usefulness and importance of Tally ERP-9 software for simplifying the accounting methods and procedures.

CO 3: To apply the software preparing purchases voucher –stock ledger and sales Invoice.

CO 4: To analyse various aspects of software which is necessary for day to day business or professional activities.

CO5: To evaluate the Technological Advantages of Tally including Multilingual Capabilities, Remote Access, Security Features and Tally.NET

UNIT -I INTRODUCTION TO TALLY:

Introduction to Tally – Features of Tally – Tally and Accounts – Security Features of Tally – VAT, Service Tax and TDS in Tally& GST.

UNIT -II CREATION OF A COMPANY:

Creating a company – Selecting a company – Altering a Company – New and Existing Company.

UNIT-III LEDGERS:

Accounts group - Ledgers – Creation, Display, Alteration - Deletion.

UNIT -IV VOUCHER:

Voucher – Voucher Types –Function keys –Steps in Voucher entry.

UNIT- V EDITING OF A VOUCHER & GST:

Displaying a voucher –Altering a Voucher –Deleting a Voucher –Inserting a voucher.

GST: Introduction to GST in tally ERP 9 - Rate of GST- GST in other countries- Categories of GST- Start Using Tally ERP9- For GST Compliance Activating GST in Company .

Text Books:

1. Dr.Namraja Agrawal and Sanjay Kumar, Tally Course Kit, Dream Tech, New Delhi, 2018.
2. Shraddha Singh and Navneet Mehra, Tally Course Kit, V&S Publishers, New Delhi, 2018.

Reference Books:

1. A.K. Nadhani and K.K.Nadhani ,Tally, BPB Publications, New Delhi,2014.

Practical List:

1. Creation of a new company.
2. Alteration of existing company
3. Opening two or more companies with different names.
4. Creation of group in Tally.
5. Creation of single and multiple ledgers in Tally.
6. Create of Different types of vouchers.
7. Creation of ledger account without opening balance –Trial Balance, Balance Sheet and Printing.
8. Creation of ledger account with opening balance – Trial balance, Balance sheet and Printing.
9. Inventory –Stock group creation
10. Preparation of sales invoice.
11. Calculation of Ratios.
12. Activate GST in Tally.ERP 9
13. Accounting of GST Transaction
14. Purchases from Unregistered Dealers
15. Advance Receipts and Payments
16. Accounting Advance Receipt and Sales
17. Invoice in the same month.
18. Advance receipt and sales invoice
19. Generating GSTR-1 Report inTally.ERP 9
20. Generating GSTR-2 Report in Tally.ERP 9