



# **SOURASHTRA COLLEGE, MADURAI – 625004**

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

## **B.Com. CORPORATE SECRETARYSHIP – SYLLABUS (Under CBCS based on OBE)(with effect from 2021 – 2022)**

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### **GRADUATE ATTRIBUTES**

1. **(KB) A knowledge base for Company Law and Secretarial Practice:** Company Law and Secretarial Practice develops the competence in the fundamental of Company Law, Corporate Accounting and Taxation knowledge appropriate to the program.
2. **(PA) Problem analysis:** An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve Accounting problems in order to reach substantiated conclusions.
3. **(Inv.) Investigation:** An ability to conduct investigations of complex problems by methods that include Financial Accounting, Cost Accounting, Corporate Accounting & Management Accounting, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.
4. **(Team) Individual and Teamwork:** An ability to work effectively as a member and leader in teams, preferably in a multi – disciplinary setting.
5. **(Comm.) Communication skills:** An ability to communicate Company Law, Secretarial Practice and Management Concepts within the profession and with society at large. Such ability includes reading, writing, speaking, listening, the ability to comprehend, write effective reports & design documentation, and to give and effectively respond to clear instructions.
6. **(Prof.) Professionalism:** An understanding of the roles and responsibilities of the professional Company Secretary in society, especially the primary role of protection of the public and the public interest.
7. **(Impacts) Impact of Company Law & Secretarial Practice on society and the environment:** An ability to analyze social and environmental aspects of Secretarial Practice. Such practices includes an understanding of the interactions that company has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions and the concepts of sustainable design and development and environmental stewardship.
8. **(Ethics) Ethics and equity:** An ability to apply professional ethics, accountability, and equity.
9. **(Econ.) Economics and project management:** An ability to appropriately incorporate economics and business practices including project, risk and change management into the practice of Secretaryship and to understand their limitations.
10. **(LL) Life – long learning:** An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge.



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### PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

|       |   |
|-------|---|
| PEO 1 | <b>Skill development and Employability skills:</b> Adequate training in the relevant skills and creating employability among the graduates                  |
| PEO 2 | <b>Corporate Ethics:</b> Apply ethical practices and commitment in the corporate practices. Demonstrate empathetic and social concern in all walks of life. |
| PEO 3 | <b>Effective Communication:</b> Dissemination of knowledge by oral, verbal methods to the various organs of the society.                                    |
| PEO 4 | <b>Higher Learning:</b> Enhance the knowledge in Corporate Laws and to facilitate Professional courses like ACS ,CA and ICMA                                |
| PEO 5 | <b>Environmental Concern:</b> Understanding the environmental challenges and contribute to the development of environment, economy and corporate sector.    |

### UNDERGRADUATE (UG) PROGRAMME OUTCOMES (POs)

Undergraduate (B.A., B.Sc., **B.Com.**, B.C.A., B.B.A., etc.) is a 3 – year degree programme with 6 semesters consisting the following Programme Outcomes (POs) under various criteria including critical thinking, problem solving, effective communication, societal/ citizenship/ ethical credibility, sustainable growth and employable abilities.

|      |  |
|------|--|
| PO 1 | <b>Critical Thinking:</b> Intellectual exploration of knowledge towards actions in clear and rational manner by understanding the logical connections between ideas and decisions.   |
| PO 2 | <b>Problem Solving:</b> Understanding the task/ problem followed by planning and narrow execution strategy that effectively provides the solution.   |
| PO 3 | <b>Effective Communication:</b> Knowledge dissemination by oral and verbal mechanisms to the various components of our society.  |
| PO 4 | <b>Societal/ Citizenship/ Ethical Credibility:</b> Realization of various value systems/ moral dimensions and demonstrate the empathetic social concern as well as equity in all the decisions, executions and actions.        |
| PO 5 | <b>Environmental Concern and Sustainable Growth:</b> Understanding the emerging environmental challenges and provide the possible contribution in sustainable development that integrates environment, economy and employment. |
| PO 6 | <b>Skill Development and Employable Abilities:</b> Adequate training in relevant skill sector and creating employable abilities among the under graduates.   |



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### **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

On completion of **B.Com (Corporate Secretaryship) programme**, the students will be able to

|              |   |
|--------------|---|
| <b>PSO 1</b> | face modern day challenges in the corporate sector by providing legal and accounting knowledge.   |
| <b>PSO 2</b> | acquire in – depth knowledge of commerce, constitution and corporate laws.  |
| <b>PSO 3</b> | have holistic development to ignite lateral thinking, problem solving, self – awareness and analytical skills.  |
| <b>PSO 4</b> | develop skills to excel in job market with particular reference to secretarial developmental of joint stock companies.  |
| <b>PSO 5</b> | build managerial skills to perform the job successfully and productively in the job market which include marketing and HR skills.                               |
| <b>PSO 6</b> | gain the ability and willingness to venture into business and new initiative with critical thinking and desire for continuous learning focusing on life skills. |



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### B.Com. CORPORATE SECRETARYSHIP – II YEAR COURSE STRUCTURE – III SEMESTER

| S. No.             | Subject Code | Subject Title   | Hrs./ Week | Exam (Hrs.)          | CA | SE | Total Marks | Credits |
|--------------------|--------------|---|------------|----------------------|----|----|-------------|---------|
| 1.                 | 21UACT31     | <b>Part – I: Tamil</b> – காப்பியமும் நாடகமும்                         | 6          | 3                    | 25 | 75 | 100         | 3       |
|                    | 21UACH31     | <b>Hindi</b> – Hindi – III  |            |                      |    |    |             |         |
|                    | 21UACS31     | <b>Sanskrit</b> – Sanskrit – III                                      |            |                      |    |    |             |         |
| 2.                 | 21UACE31     | <b>Part – II: English</b> – English For Enrichment – III              | 6          | 3                    | 25 | 75 | 100         | 3       |
| 3.                 | 21UCPC31     | <b>Part – III: Core – 5:</b> Company Law and Secretarial Practice – I | 6          | 3                    | 25 | 75 | 100         | 5       |
| 4.                 | 21UCPA31     | <b>Part – III: Allied – 3:</b> Business Statistics (Eco. Dept.)       | 6          | 3                    | 25 | 75 | 100         | 5       |
| 5.                 | 21UCPS31     | <b>Part – IV: SBS – 1:</b> Personality Development                    | 2          | 3                    | 25 | 75 | 100         | 2       |
| 6.                 | 21UCPS32     | <b>Part – IV: SBS – 2:</b> Principles of Insurance                    | 2          | 3                    | 25 | 75 | 100         | 2       |
| 7.                 | 21UCPN31     | <b>Part – IV: NME – 1:</b> Business Accounting                        | 2          | 3                    | 25 | 75 | 100         | 2       |
| <b>Total Hours</b> |              |   | <b>30</b>  | <b>Total Credits</b> |    |    | <b>22</b>   |         |

### COURSE STRUCTURE – IV SEMESTER

| S. No.             | Subject Code | Subject Title  | Hrs./ Week | Exam (Hrs.)          | C A | SE | Total Marks | Credits |
|--------------------|--------------|--|------------|----------------------|-----|----|-------------|---------|
| 1.                 | 21UACT41     | <b>Part – I: Tamil</b> – சங்க இலக்கியமும் அற இலக்கியமும்               | 6          | 3                    | 25  | 75 | 100         | 3       |
|                    | 21UACH41     | <b>Hindi</b> – Hindi – IV  |            |                      |     |    |             |         |
|                    | 21UACS41     | <b>Sanskrit</b> – Sanskrit – IV  |            |                      |     |    |             |         |
| 2.                 | 21UACE41     | <b>Part – II: English</b> – English For Enrichment – IV                | 6          | 3                    | 25  | 75 | 100         | 3       |
| 3.                 | 21UCPC41     | <b>Part – III: Core – 6:</b> Company Law and Secretarial Practice – II | 6          | 3                    | 25  | 75 | 100         | 5       |
| 4.                 | 21UCPA41     | <b>Part – III: Allied – 4:</b> Business Economics (Eco. Dept.)         | 6          | 3                    | 25  | 75 | 100         | 5       |
| 5.                 | 21UCPS41     | <b>Part – IV: SBS – 3:</b> Auditing                                    | 2          | 3                    | 25  | 75 | 100         | 2       |
| 6.                 | 21UCPS42     | <b>Part – IV: SBS – 4:</b> Principles of Marketing                     | 2          | 3                    | 25  | 75 | 100         | 2       |
| 7.                 | 21UCPN41     | <b>Part – IV: NME – 2:</b> Elements of Company Law                     | 2          | 3                    | 25  | 75 | 100         | 2       |
| 8.                 |              | <b>Part – V:</b> Extension Activities                                  | –          | –                    | –   | –  | 100         | 1       |
| <b>Total Hours</b> |              |  | <b>30</b>  | <b>Total Credits</b> |     |    | <b>23</b>   |         |



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### COURSE STRUCTURE – III SEMESTER

| S. No.             | Subject Code | Subject Title   | Hrs./ Week | Exam (Hrs.)          | CA | SE | Total Marks | Credits |
|--------------------|--------------|---|------------|----------------------|----|----|-------------|---------|
| 1.                 | 21UACT31     | <b>Part – I:</b><br><b>Tamil</b> – காப்பியமும்<br>நாடகமும்                  | 6          | 3                    | 25 | 75 | 100         | 3       |
|                    | 21UACH31     | <b>Hindi</b> – Hindi – III  |            |                      |    |    |             |         |
|                    | 21UACS31     | <b>Sanskrit</b> – Sanskrit – III  |            |                      |    |    |             |         |
| 2.                 | 21UACE31     | <b>Part – II:</b><br><b>English</b> – English For<br>Enrichment – III       | 6          | 3                    | 25 | 75 | 100         | 3       |
| 3.                 | 21UCPC31     | <b>Part – III: Core – 5:</b><br>Company Law and<br>Secretarial Practice – I | 6          | 3                    | 25 | 75 | 100         | 5       |
| 4.                 | 21UCPA31     | <b>Part – III: Allied – 3:</b><br>Business Statistics<br>(Eco. Dept.)       | 6          | 3                    | 25 | 75 | 100         | 5       |
| 5.                 | 21UCPS31     | <b>Part – IV: SBS – 1:</b><br>Personality Development                       | 2          | 3                    | 25 | 75 | 100         | 2       |
| 6.                 | 21UCPS32     | <b>Part – IV: SBS – 2:</b><br>Principles of Insurance                       | 2          | 3                    | 25 | 75 | 100         | 2       |
| 7.                 | 21UCPN31     | <b>Part – IV: NME – 1:</b><br>Business Accounting                           | 2          | 3                    | 25 | 75 | 100         | 2       |
| <b>Total Hours</b> |              |   | <b>30</b>  | <b>Total Credits</b> |    |    | <b>22</b>   |         |

**CA** – Class Assessment (Internal)

**SE** – Summative Examination

**SBS** – Skill Based Subject

**NME** – Non –Major Elective

**T** – Theory

**P** – Practical



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| COURSE CODE | COURSE TITLE                             | CATEGORY | T | P | CREDITS |
|-------------|--|----------|---|---|---------|
| 21UCPC31    | COMPANY LAW AND SECRETARIAL PRACTICE – I | CORE – 5 | 6 | – | 5       |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| II   | III      | 25       | 75       | 100   |

|                  |   |   |   |
|------------------|---|---|---|
| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input type="checkbox"/> | Entrepreneurship <input type="checkbox"/> |
|------------------|---|---|---|

### COURSE DESCRIPTION:

Introduction of formation of company and duties of secretarial practice.

### COURSE OBJECTIVE:

To enlighten the students' knowledge on companies Act and the duties of Company Secretary.

### COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

| No.  | Course Outcomes   | Knowledge level (According to Blooms Taxonomy) |
|------|---|--|
| CO 1 | understand the company's rights, duties & liabilities of company secretary                                  | Upto K3  |
| CO 2 | explain the meaning of promoter, certificate of incorporation, MOA, AOA, alteration & contents of MOA & AOA | Upto K3  |
| CO 3 | list the contents of prospectus & to understand the certificate of commencement of business.                | Upto K3  |
| CO 4 | classify the kinds of share capital, shares & bonus shares  | Upto K3  |
| CO 5 | differentiate members & shareholder and identify the rights & liabilities of members                        | Upto K3  |

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTANDING, K3 – APPLY



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### COMPANY LAW AND SECRETARIAL PRACTICE – I

#### UNIT – I: Introduction:

Definition of company – Characteristics – Kinds of company – On the basis of liability, membership, ownership and forms – difference between public limited and private limited company; secretary – definition – types of secretaries – qualification and appointments – rights, duties, and liabilities of company secretary – Case Study.

#### UNIT – II: Formation of Company

Promoter – documents to be filled with the registrar – certificate of incorporation – Memorandum of Association – contents of MOA – alterations of MOA – Articles of Association – contents – Alternation of Articles of Association – Duties of secretary at the formation of stage – Case Study.

#### UNIT – III: Prospectus

Definition – contents – rehiring prospectus – self prospectus – statement in lieu of prospectus – deemed prospectus – commencement of business – secretary duties at commencement stage – Case Study.

#### UNIT – IV: Share Capital

Meaning – kinds of share capital – meaning of shares – types – rights of shares – bonus shares – secretary duties in connection with issue of shares – Case Study.

#### UNIT – V: Membership

Member – shareholder – difference between member and shareholder – How to become a member? Rights and liabilities of members – register and index of member – Case Study.

#### TEXT BOOK:

N. D. Kapoor, (2017) **Company Law & Secretarial Practice**, Sultan and Sons Publications Pvt. Ltd., New Delhi.

#### REFERENCE BOOKS:

1. Dr. V. Balachandran and Dr. M. Govindarajan, (2017) **A Student hand book on Company Law and Practice**, Vijay Nicole Imprints Pvt. Ltd., Chennai.
2. Dr. Kathiresan & Dr. V. Radha, (2017) **Company Law & Secretarial Practice**, Prasanna Publications and Distributors, Chennai.
3. ICSI Company Material.

#### DIGITAL TOOLS:

|  |   |
|--|---|
| E Books                                | <a href="http://bookboon.com/">http://bookboon.com/</a>                 |
| Audio Books                            | <a href="http://www.learnoutloud.com/">http://www.learnoutloud.com/</a> |
| E – Content for Learning               | <a href="http://nptel.ac.in/">http://nptel.ac.in/</a>                   |
| Digital Libraries                      | <a href="http://www.loc.gov/">http://www.loc.gov/</a>                   |
| MOOCs – Massive Open On – line Courses | <a href="https://www.coursera.org/">https://www.coursera.org/</a>       |

#### **Mapping of CO with PSO**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3    | 3    | 2    | 3    | 1    | 3    |
| CO2 | 3    | 3    | 2    | 3    | 2    | 3    |
| CO3 | 3    | 3    | 2    | 3    | 1    | 3    |
| CO4 | 3    | 3    | 1    | 3    | 1    | 3    |
| CO5 | 3    | 3    | 1    | 3    | 1    | 3    |

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNERS: Prof. G. CHINNA DURAI & Dr. K. G. NALINA**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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| COURSE CODE | COURSE TITLE            | CATEGORY | T | P | CREDITS |
|-------------|-------------------------|----------|---|---|---------|
| 21UCPS31    | PERSONALITY DEVELOPMENT | SBS – 1  | 2 | – | 2       |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| II   | III      | 25       | 75       | 100   |

|                  |  |  |   |
|------------------|--|--|---|
| NATURE OF COURSE | Employability <input type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input type="checkbox"/> |
|------------------|--|--|---|

### COURSE DESCRIPTION:

The course aims to cause a basic awareness about the significance of soft skills in professional and interpersonal communication and facilitate an all – round development of personality and create employability.

### COURSE OBJECTIVES:

1. To understand the concept of personality, attitude, motivation, self – esteem.
2. To explain about Resume building, participate in Group Discussion, Personal Interview for employment.

### COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

| No.  | Course Outcomes  | Knowledge level (According to Blooms Taxonomy) |
|------|--|--|
| CO 1 | understand the concepts of personality , success & failure | Upto K3  |
| CO 2 | explain the meaning of attitude and its types              | Upto K3  |
| CO 3 | determine the significance of motivation & demotivation    | Upto K3  |
| CO 4 | discover self – esteem& interpersonal relationships        | Upto K3  |
| CO 5 | build the Resume and face personal interview               | Upto K3  |

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTANDING, K3 – APPLY



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### PERSONALITY DEVELOPMENT

#### UNIT – I: Introduction to Personality Development

Concept of personality – significant of personality development – the concept of success and failure. What is success? Factors responsible for success – What is Failure? – causes of failure – SWOT analysis.

#### UNIT – II: Attitude

Concept of Attitude – Factors affecting attitude – positive attitude – negative attitude – ways to develop attitude – difference between positive and negative attitude.

#### UNIT – III: Motivation

Concept of motivation – significance – internal and external motives – importance of self – motivation – factories leading demotivation.

#### UNIT – IV: Self Esteem

Term self Esteem – do's and don'ts to develop positive esteem – low self – esteem – positive and negative self – esteem – interpersonal relationships – aggressive subordinate – aggressive behaviour.

#### UNIT – V: Employability Quotient

Resume building – the art of participating in group discussion – personal interview – frequently asked questions – mock interview session.

#### TEXT BOOK:

S. R. Khan, (2014) **Personality Development – A Comprehensive Approach to Personality Analysis and Development**, Margham Publications Chennai.

#### REFERENCE BOOKS:

1. J. M. Mehta, (2017) **Personality Development – Guide for students**, Prabhat Prakashan Publications, Mumbai.
2. L. K. Sharma, (2012) **Personality Development and Motivation**, Suriyan Publications, Chennai.
3. B. Vaikundam, (2012) **Personality Development**, Kalyani Publishing House, Ludhiana.

#### DIGITAL TOOLS:

|  |   |
|--|---|
| E Books                                | <a href="https://www.free – ebooks.net/">https://www.free – ebooks.net/</a> |
| Audio Books                            | <a href="http://www.openculture.com/">http://www.openculture.com/</a>       |
| E – Content for Learning               | <a href="http://webcast.berkeley.edu/">http://webcast.berkeley.edu/</a>     |
| Digital Libraries                      | <a href="http://library.clark.edu/">http://library.clark.edu/</a>           |
| MOOCs – Massive Open On – line Courses | <a href="https://www.edx.org/">https://www.edx.org/</a>                     |

#### **Mapping of CO with PSO**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 1    | 1    | 3    | 2    | 2    | 3    |
| CO2 | 1    | 1    | 2    | 2    | 2    | 2    |
| CO3 | 1    | 1    | 2    | 2    | 2    | 2    |
| CO4 | 1    | 1    | 2    | 2    | 2    | 2    |
| CO5 | 1    | 1    | 2    | 2    | 2    | 3    |

3. Advanced Application      2. Intermediate Development      1. Introductory Level

**COURSE DESIGNERS: Dr. K. G. NALINA & Dr. K. SUBBULAKSHMI**



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| COURSE CODE | COURSE TITLE            | CATEGORY | T | P | CREDITS |
|-------------|-------------------------|----------|---|---|---------|
| 21UCPS32    | PRINCIPLES OF INSURANCE | SBS – 2  | 2 | – | 2       |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| II   | III      | 25       | 75       | 100   |

|                  |  |  |   |
|------------------|--|--|---|
| NATURE OF COURSE | Employability <input type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input type="checkbox"/> |
|------------------|--|--|---|

### COURSE DESCRIPTION:

This course will provide the concept and types of Insurance.

### COURSE OBJECTIVE:

This course will enlighten the students to know about the classifications of insurance like life insurance, fire insurance, marine insurance and other miscellaneous insurance.

### COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

| No.  | Course Outcomes   | Knowledge level<br>(According to Blooms<br>Taxonomy) |
|------|---|--|
| CO 1 | understand the meaning of insurance, assurance and its classifications  | Upto K3  |
| CO 2 | explain life insurance and its types  | Upto K3  |
| CO 3 | elaborate on fire insurance, types and how to settle the claim.   | Upto K3  |
| CO 4 | describe the meaning of marine insurance, types of Marine loss, settlement of claim.  | Upto K3  |
| CO 5 | outline the meaning of motor insurance, crop insurance, personal accident insurance, medical insurance, health insurance, cattle insurance. | Upto K3  |

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTANDING, K3 – APPLY



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### PRINCIPLES OF INSURANCE

#### **UNIT – I: Introduction**

Meaning of Insurance – Nature – principles – benefits – classification of insurance – difference between insurance and assurance.

#### **UNIT – II: Life Assurance**

Meaning of Life assurance – types – whole life policy – endowment policy – surrender – settlement of claim.

#### **UNIT – III: Fire Insurance**

Meaning of fire insurance – types of Fire insurance – policy conditions – settlement of claim.

#### **UNIT – IV: Marine Insurance**

Meaning of marine insurance – types of marine insurance – policy conditions – types of marine loss – settlement of claim.

#### **UNIT – V: Miscellaneous Insurance**

Motor insurance – crop insurance – personal accident insurance – medical insurance – health insurance – cattle insurance – Burglary insurance.

#### **TEXT BOOK:**

M. N. Mishra, (2014) **Insurance Principles and Practices**, Sultan Chand and Sons Publications, Chennai.

#### **REFERENCE BOOKS:**

1. Dr. A. Murthy, (2015) **Principles and Practices of Insurance**, Margham Publications, Chennai.
2. Dr. P. Periasamy, (2017) **Principles and Practices of Insurance**, Himalaya Publishing House, Mumbai.
3. Inderjit Singh, Rakesh Katyal & Sanjay Arrora, (2005) **Insurance Principles and Practices**, Kalyani Publishing House, Ludhiana.

#### **DIGITAL TOOLS:**

|  |   |
|--|---|
| E Books                                | <a href="http://www.bookrix.com/">http://www.bookrix.com/</a>     |
| Audio Books                            | <a href="https://librivox.org/">https://librivox.org/</a>         |
| E – Content for Learning               | <a href="http://cosmolearning.org/">http://cosmolearning.org/</a> |
| Digital Libraries                      | <a href="http://www.dli.ernet.in/">http://www.dli.ernet.in/</a>   |
| MOOCs – Massive Open On – line Courses | <a href="http://ocw.mit.edu/">http://ocw.mit.edu/</a>             |

#### **Mapping of CO with PSO**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 1    | 1    | 1    | 1    | 2    | 3    |
| CO2 | 1    | 1    | 2    | 2    | 2    | 3    |
| CO3 | 1    | 1    | 2    | 2    | 2    | 3    |
| CO4 | 1    | 1    | 2    | 2    | 2    | 3    |
| CO5 | 1    | 1    | 2    | 1    | 2    | 3    |

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNERS: Prof. G. CHINNA DURAI & Dr. K. G. NALINA**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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## B.Com. CORPORATE SECRETARYSHIP – SYLLABUS (Under CBCS based on OBE)(with effect from 2021 – 2022)

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| COURSE CODE | COURSE TITLE        | CATEGORY | T | P | CREDITS |
|-------------|---------------------|----------|---|---|---------|
| 21UCPN31    | BUSINESS ACCOUNTING | NME – 1  | 2 | – | 2       |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| II   | III      | 25       | 75       | 100   |

|                  |   |   |   |
|------------------|---|---|---|
| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input type="checkbox"/> | Entrepreneurship <input type="checkbox"/> |
|------------------|---|---|---|

### COURSE DESCRIPTION:

This course will provide the basics of business accounting

### COURSE OBJECTIVE:

This course will enlighten the non – commerce students to learn about the basics of accounting which include book keeping, journal, and ledger, trial balance, trading account, Profit & loss account and balance sheet.

### COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

| No.  | Course Outcomes   | Knowledge level<br>(According to Blooms<br>Taxonomy) |
|------|---|--|
| CO 1 | understand the meaning of accounting, accounting principles and book keeping        | Upto K3  |
| CO 2 | Prepare journal and ledger  | Upto K3  |
| CO 3 | find out the preparation of trial balance and the errors disclosed by trial balance | Upto K3  |
| CO 4 | calculate the valuation of depreciation and classify the methods of depreciation.   | Upto K3  |
| CO 5 | prepare trading A/c, P & L A/c, Balance sheet with adjustments                      | Upto K3  |

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTANDING, K3 – APPLY



# SOURASHTRA COLLEGE, MADURAI – 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

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### BUSINESS ACCOUNTING

#### UNIT – I: Introduction

Meaning of accounting – Book keeping – accounting concepts – conversation – cycle – accounting golden rule.

#### UNIT – II: Books and records

Journal – transaction analysis of journal entries – Ledger – posting from journal to ledger – balancing of ledger accounts.

#### UNIT – III: Trial Balance

Meaning – objective – methods of preparation of trial balance – Trial balance and accuracy of books of accounts – errors disclosed by trial balance.

#### UNIT – IV: Rectification of Errors

Errors – Meaning, Classification of errors – errors disclosed and not disclosed by trial balance – suspense account and rectification of errors.

#### UNIT – V: Final Accounts

Introduction – Trading account – profit and loss account – balance sheet – adjustment; depreciation; outstanding expenses; prepaid expenses; Bad debts and closing stock (only).

#### TEXT BOOK:

T. S. Reddy & A. Murthy, (2018) **Advanced Accountancy**, Margham Publications, Chennai.

#### REFERENCE BOOKS: –

1. R. S. N. Pillai, Bhagavathi & S. Uma, (2015) **Advanced Accounting – I**, Sultan Chand and Sons Publications, NewDelhi.
2. S. P. Jain & K. L. Narang, (2017) **Advanced Accountancy**, Kalyani Publishing House, Ludhiana.
3. S. N. Maheswari & S. K. Maheswari, (2016) **Advanced Accountancy**, Vikas Publishing House Pvt Ltd, Ludhiana.

#### DIGITAL TOOLS: –

|  |   |
|--|---|
| E Books                                | <a href="http://www.obooko.com/">http://www.obooko.com/</a>                                       |
| Audio Books                            | <a href="http://www.loyalbooks.com/">http://www.loyalbooks.com/</a>                               |
| E – Content for Learning               | <a href="http://www.world – lecture – project.org/">http://www.world – lecture – project.org/</a> |
| Digital Libraries                      | <a href="http://www.loc.gov/education/">http://www.loc.gov/education/</a>                         |
| MOOCs – Massive Open On – line Courses | <a href="https://alison.com/">https://alison.com/</a>   |

#### **Mapping of CO with PSO**

|            | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|------------|------|------|------|------|------|------|
| <b>CO1</b> | 1    | 1    | 1    | 1    | 2    | 3    |
| <b>CO2</b> | 1    | 1    | 2    | 2    | 2    | 3    |
| <b>CO3</b> | 1    | 1    | 2    | 2    | 2    | 3    |
| <b>CO4</b> | 1    | 1    | 2    | 2    | 2    | 3    |
| <b>CO5</b> | 1    | 1    | 2    | 1    | 2    | 3    |

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNERS: Dr. K.SUBBULAKSHMI & Prof. G. CHINNA DURAI**



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### COURSE STRUCTURE – IV SEMESTER

| S. No. | Subject Code | Subject Title  | Hrs./ Week | Exam (Hrs.)          | CA | SE | Total Marks | Credits |
|--------|--------------|--|------------|----------------------|----|----|-------------|---------|
| 1.     | 21UACT41     | <b>Part – I:</b><br><b>Tamil</b> – சங்க<br>இலக்கியமும் அற<br>இலக்கியமும்     | 6          | 3                    | 25 | 75 | 100         | 3       |
|        | 21UACH41     | <b>Hindi</b> – Hindi – IV  |            |                      |    |    |             |         |
|        | 21UACS41     | <b>Sanskrit</b> – Sanskrit – IV  |            |                      |    |    |             |         |
| 2.     | 21UACE41     | <b>Part – II: English</b> – English<br>For Enrichment – IV                   | 6          | 3                    | 25 | 75 | 100         | 3       |
| 3.     | 21UCPC41     | <b>Part – III: Core – 6:</b><br>Company Law and<br>Secretarial Practice – II | 6          | 3                    | 25 | 75 | 100         | 5       |
| 4.     | 21UCPA41     | <b>Part – III: Allied – 4:</b><br>Business Economics<br>(Eco. Dept.)         | 6          | 3                    | 25 | 75 | 100         | 5       |
| 5.     | 21UCPS41     | <b>Part – IV: SBS – 3:</b><br>Auditing                                       | 2          | 3                    | 25 | 75 | 100         | 2       |
| 6.     | 21UCPS42     | <b>Part – IV: SBS – 4:</b><br>Principles of Marketing                        | 2          | 3                    | 25 | 75 | 100         | 2       |
| 7.     | 21UCPN41     | <b>Part – IV: NME – 2:</b><br>Elements of Company Law                        | 2          | 3                    | 25 | 75 | 100         | 2       |
| 8.     |              | <b>Part – V:</b><br>Extension Activities                                     | –          | –                    | –  | –  | 100         | 1       |
|        |              | <b>Total Hours</b>   | <b>30</b>  | <b>Total Credits</b> |    |    | <b>23</b>   |         |

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non –Major Elective

T – Theory

P – Practical



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| COURSE CODE | COURSE TITLE                              | CATEGORY | T | P | CREDITS |
|-------------|---|----------|---|---|---------|
| 21UCPC41    | COMPANY LAW AND SECRETARIAL PRACTICE – II | CORE – 6 | 6 | – | 5       |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| II   | IV       | 25       | 75       | 100   |

| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input type="checkbox"/> | Entrepreneurship <input type="checkbox"/> |
|------------------|---|---|---|
|------------------|---|---|---|

### COURSE DESCRIPTION:

This course will provide the knowledge of Debentures, Company Management and the winding up of company.

### COURSE OBJECTIVES:

This course helps the student to enlighten the management of company meeting, procedures, reductions, payment of dividend, rights, powers, duties, of the auditor and winding up of the company.

### COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

| No.  | Course Outcomes  | Knowledge level (According to Blooms Taxonomy) |
|------|--|--|
| CO 1 | understand the meaning of debentures, difference between shareholders & debenture holders and duties of secretary            | Upto K3  |
| CO 2 | identify the appointment of director, qualification and disqualification of director, Duties & liabilities of directors.     | Upto K3  |
| CO 3 | classify the kinds of meeting, resolution and its types, procedures followed for conduct corporate meeting.                  | Upto K3  |
| CO 4 | explain the definition of dividend, forms of dividend, appointment of auditors, rights & duties of auditors.                 | Upto K3  |
| CO 5 | discuss the meaning of winding up of company, modes of winding up & duties performed by secretary at the time of winding up. | Upto K3  |

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTANDING, K3 – APPLY



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### COMPANY LAW AND SECRETARIAL PRACTICE – II

#### UNIT – I: Debentures

Definition – kinds – difference between shareholder and debenture holder – duties of secretary – Case Study.

#### UNIT – II: Company Management

Directors – qualification – disqualification – appointment of directors – independent directors – women directors – managing director – duties and liabilities of directors– Case Study.

#### UNIT – III: Meeting and Proceedings

Meaning – kinds of meeting – statutory meeting – annual general meeting – extraordinary meeting – board meeting.

Motion – resolution – types of resolution – agenda – minutes – voting and poll – proxy – quorum – notice – chairman of meeting – secretary duties regarding company meeting – Case Study.

#### UNIT – IV: Dividend and Audit

Definition – Forms of dividend – secretarial duties regarding payment of dividend – Auditor – qualification – appointment – rights, duties and Powers – Case Study.

#### UNIT – V: Winding up

Meaning – modes of Winding up – compulsory winding up – voluntary Winding up – secretary duties regarding winding up – Case Study.

#### TEXT BOOK:

N. D. Kapoor, (2017) **Company Law & Secretarial Practice**, Sultan and Sons Publications Pvt Ltd, New Delhi.

#### REFERENCE BOOKS:

1. Dr.V. Balachandran and Dr.M. Govindarajan, (2017) **A Student hand book on Company Law and Practice**, Vijay Nicole Imprints Pvt Ltd, Chennai.
2. Dr. Kathiresan& Dr. V. Radha, (2017) **Company Law & Secretarial Practice**, Prasanna Publications and Distributors, Chennai.
3. ICSI Materials Company Materials

#### DIGITAL TOOLS:

|  |   |
|--|---|
| E Books                                | <a href="http://www.e-booksdirectory.com/">http://www.e-booksdirectory.com/</a> |
| Audio Books                            | <a href="http://www.readingfanatic.com/">http://www.readingfanatic.com/</a>     |
| E – Content for Learning               | <a href="http://cec.nic.in/">http://cec.nic.in/</a>                             |
| Digital Libraries                      | <a href="http://www.loc.gov/">http://www.loc.gov/</a>                           |
| MOOCs – Massive Open On – line Courses | <a href="http://www.mooc.com/">http://www.mooc.com/</a>                         |

#### Mapping of CO with PSO

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3    | 3    | 1    | 3    | 1    | 3    |
| CO2 | 3    | 3    | 3    | 3    | 2    | 3    |
| CO3 | 3    | 3    | 3    | 3    | 1    | 3    |
| CO4 | 3    | 3    | 2    | 3    | 1    | 2    |
| CO5 | 3    | 3    | 3    | 3    | 2    | 1    |

3. Advanced Application      2. Intermediate Development      1. Introductory Level

**COURSE DESIGNERS: Prof. G. CHINNA DURAI & Dr. K. G. NALINA**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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## B.Com. CORPORATE SECRETARYSHIP – SYLLABUS (Under CBCS based on OBE)(with effect from 2021 – 2022)

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| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|-------------|--------------|----------|---|---|---------|
| 21UCPS41    | AUDITING     | SBS – 3  | 2 | – | 2       |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| II   | IV       | 25       | 75       | 100   |

|                  |  |  |   |
|------------------|--|--|---|
| NATURE OF COURSE | Employability <input type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input type="checkbox"/> |
|------------------|--|--|---|

### COURSE DESCRIPTION:

This Course will provide the concept of auditing and how to prepare auditor report.

### COURSE OBJECTIVES:

This Course enlightens the students to know the meaning and the types of audit. It also helps to prepare audit notebook, vouchers of cash transactions and also helps to prepare auditor report.

### COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

| No.  | Course Outcomes  | Knowledge level<br>(According to Blooms Taxonomy) |
|------|--|---|
| CO 1 | understand the meaning of audit and its types  | Upto K3   |
| CO 2 | explain merits and demerits of the audit program and its contents                          | Upto K3   |
| CO 3 | describe the meaning & the difference of internal cheque, internal audit & statutory audit | Upto K3   |
| CO 4 | find the importance of vouching of cash & trading transactions                             | Upto K3   |
| CO 5 | discuss the qualifications, appointment, rights, and liabilities of an auditor             | Upto K3   |

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTANDING, K3 – APPLY



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## **B.Com. CORPORATE SECRETARYSHIP – SYLLABUS** **(Under CBCS based on OBE)(with effect from 2021 – 2022)**

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### AUDITING

#### UNIT – I: Introduction

Auditing – meaning – objective – types of audit – auditing and investigations – qualities of an auditor.

#### UNIT – II: Audit planning

Introduction – Audit program – merits and demerits – working paper – audit notebook – contents – importance.

#### UNIT – III: Internal control system

Meaning – internal cheque – advantages – internal audit – internal cheque v/s Internal audit – internal audit v/s statutory audit.

#### UNIT – IV: Vouching

Meaning – importance – vouching of cash transactions – vouching of trading transaction – verification and valuation of assets and liabilities.

#### UNIT – V: Company Auditor

Meaning – qualification of an auditor – appointment – rights and liabilities of an auditor – removal of an auditor – auditor report.

#### TEXT BOOK:

Dr. L. Natarajan, (2018) **Practical Auditing**, Margham Publications, Chennai.

#### REFERENCE BOOKS:

1. Dr. T. R. Sharma, (2018) **Auditing**, Sahitya Bhawan Publications, Agra.
2. DinkarPakari, (2007) **Principles and Practices of Auditing**, Sultan and Sons Publications Pvt Ltd, NewDelhi.
3. T. R. Sharma and I. M. Sahar, (2021) **Auditing**, sathyabhavan Publication, NewDelhi.

#### DIGITAL TOOLS:

|  |   |
|--|---|
| E Books                                | <a href="http://www.getfreebooks.com/">http://www.getfreebooks.com/</a>           |
| Audio Books                            | <a href="http://freeclassicaudiobooks.com/">http://freeclassicaudiobooks.com/</a> |
| E – Content for Learning               | <a href="http://nptel.ac.in/">http://nptel.ac.in/</a>                             |
| Digital Libraries                      | <a href="http://library.clark.edu/">http://library.clark.edu/</a>                 |
| MOOCs – Massive Open On – line Courses | <a href="https://www.udemy.com/">https://www.udemy.com/</a>                       |

#### **Mapping of CO with PSO**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3    | 1    | 3    | 1    | 1    | 1    |
| CO2 | 3    | 2    | 3    | 1    | 1    | 2    |
| CO3 | 3    | 2    | 3    | 1    | 1    | 2    |
| CO4 | 3    | 2    | 3    | 1    | 1    | 2    |
| CO5 | 3    | 2    | 1    | 1    | 1    | 3    |

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNERS: Prof. G. CHINNA DURAI & Dr. K. SUBBULAKSHMI**



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| COURSE CODE | COURSE TITLE            | CATEGORY | T | P | CREDITS |
|-------------|-------------------------|----------|---|---|---------|
| 21UCPS42    | PRINCIPLES OF MARKETING | SBS – 4  | 2 | – | 2       |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| II   | IV       | 25       | 75       | 100   |

|                  |  |  |   |
|------------------|--|--|---|
| NATURE OF COURSE | Employability <input type="checkbox"/> | Skill Oriented <input checked="" type="checkbox"/> | Entrepreneurship <input type="checkbox"/> |
|------------------|--|--|---|

### COURSE DESCRIPTION:

Principles of marketing course enables a student to understand the fundamental principles of marketing concept and the role of marketing plays in business.

### COURSE OBJECTIVES:

- To understand the concepts of marketing and the role of marketing in economic development.
- To learn about the pricing policies, strategies and different types of pricing and development.
- To learn about the kinds of channel distribution and the types of sales promotion.

### COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

| No.  | Course Outcomes   | Knowledge level (According to Blooms Taxonomy) |
|------|---|--|
| CO 1 | explain the concept of marketing & selling and the role of marketing in economic development. | Upto K3  |
| CO 2 | understand the definition of product and the stages in new product development.               | Upto K3  |
| CO 3 | choose the types of pricing policies & strategies.  | Upto K3  |
| CO 4 | identify the kinds of channel distribution.   | Upto K3  |
| CO 5 | elaborate the meaning of sales promotion & types with examples                                | Upto K3  |

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTANDING, K3 – APPLY



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### PRINCIPLES OF MARKETING

#### UNIT – I: Introduction

Meaning of market – Marketing – functions of marketing – difference between marketing and selling – marketing mix – role of Marketing in economic development.

#### UNIT – II: Product

Definition – classification of products – stages in new market development – product life cycle.

#### UNIT – III: Price

Definition and meaning – importance of pricing – method of pricing policies and strategies.

#### UNIT – IV: Place

Definition of channel of distribution – Kinds of channel of distribution – middle men – wholesalers – retailers.

#### UNIT – V: Promotion

Definition of sales promotion – Kinds of sales promotion – trade oriented sales promotion – consumer oriented sales promotion – sales force promotion – advantages and disadvantages of sales promotion.

#### TEXT BOOK:

R. S. N. Pillai & Bhagavathi, (2018) **Modern Marketing Principles and Practices**, Margham Publications, Chennai.

#### REFERENCE BOOKS:

1. S. P. Bansal, (2015) **Marketing Management**, Pearson Education Company Global Edutech, New York.
2. J. Jajasanakar, (2012) **Marketing**, Margham Publications, Chennai.
3. S. A. Sherlekar, (2009) **Marketing Management**, Himalaya Publishing House Pvt Ltd, Mumbai.

#### DIGITAL TOOLS:

|  |   |
|--|---|
| E Books                                | <a href="http://www.freebooks.com/ebooks/">http://www.freebooks.com/ebooks/</a>   |
| Audio Books                            | <a href="http://www.audiobooksforfree.com/">http://www.audiobooksforfree.com/</a> |
| E – Content for Learning               | <a href="http://epgp.inflibnet.ac.in/">http://epgp.inflibnet.ac.in/</a>           |
| Digital Libraries                      | <a href="http://www.dli.ernet.in/">http://www.dli.ernet.in/</a>                   |
| MOOCs – Massive Open On – line Courses | <a href="https://www.openlearning.com/">https://www.openlearning.com/</a>         |

#### **Mapping of CO with PSO**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 1    | 1    | 2    | 1    | 2    | 3    |
| CO2 | 1    | 2    | 1    | 3    | 3    | 3    |
| CO3 | 1    | 1    | 1    | 2    | 3    | 3    |
| CO4 | 1    | 1    | 1    | 2    | 2    | 2    |
| CO5 | 1    | 1    | 1    | 2    | 2    | 3    |

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNERS: Dr. K. G. NALINA & Dr. K. SUBBULAKSHMI**



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## B.Com. CORPORATE SECRETARYSHIP – SYLLABUS (Under CBCS based on OBE)(with effect from 2021 – 2022)

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| COURSE CODE | COURSE TITLE            | CATEGORY | T | P | CREDITS |
|-------------|-------------------------|----------|---|---|---------|
| 21UCPN41    | ELEMENTS OF COMPANY LAW | NME- 2   | 2 | - | 2       |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|------|----------|----------|----------|-------|
| II   | IV       | 25       | 75       | 100   |

|                  |   |   |   |
|------------------|---|---|---|
| NATURE OF COURSE | Employability <input checked="" type="checkbox"/> | Skill Oriented <input type="checkbox"/> | Entrepreneurship <input type="checkbox"/> |
|------------------|---|---|---|

### COURSE DESCRIPTION:

This course will provide the elements and basics of formation of company.

### COURSE OBJECTIVES:

This course helps the students to know about the meaning of the company, Types and Procedures for formation of a new company.

### COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

| No.  | Course Outcomes   | Knowledge level<br>(According to Blooms Taxonomy) |
|------|---|---|
| CO 1 | explain the meaning of company and the difference between Private limited and Public limited company. | Upto K3   |
| CO 2 | understand the definition of promoter and certificate of incorporation.                               | Upto K3   |
| CO 3 | write the meaning of members, shareholders and their rights & liabilities.                            | Upto K3   |
| CO 4 | prepare MOA & AOA and its contents.   | Upto K3   |
| CO 5 | describe the meaning of meeting, types of meeting, proxy, agenda, minutes and quorum.                 | Upto K3   |

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTANDING, K3 – APPLY



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## **B.Com. CORPORATE SECRETARYSHIP – SYLLABUS** **(Under CBCS based on OBE)(with effect from 2021 – 2022)**

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### ELEMENTS OF COMPANY LAW

#### **UNIT – I: Introduction**

Company – meaning – characteristics – classification of companies – difference between private and public limited company.

#### **UNIT – II: Formation of Company**

Promoter – function of promoter – certificate of incorporation – What are relevant documents submitted to the register?

#### **UNIT – III: MOA and AOA**

Memorandum of association – meaning – contents – alterations – Article of Association – meaning – contents – alterations – difference between MOA and AOA.

#### **UNIT – IV: Members and Shareholders**

Meaning of members and shareholders – rights and liabilities of members – differences between members and shareholders – Register of members – index of members.

#### **UNIT – V: Meetings and Proceedings**

Meeting – meaning – types of meeting – notice – proxy – agenda – minutes – quorum – chairman of meeting.

#### **TEXT BOOK:**

N. D. Kapoor, (2017) **Company Law & Secretarial Practice**, Sultan and Sons Publications Pvt. Ltd, New Delhi.

#### **REFERENCE BOOKS:**

1. Dr. V. Balachandran and Dr. M. Govindarajan, (2017) **A Student hand book on Company Law and Practice**, Vijay Nicole Imprints Pvt Ltd, Chennai.
2. Dr. Kathiresan & Dr. V. Radha, (2017) **Company Law & Secretarial Practice**, Prasanna Publications and Distributors, Chennai.
3. ICSI Company Material.

#### **DIGITAL TOOLS:**

|  |   |
|--|---|
| E Books                                | <a href="http://bookboon.com/">http://bookboon.com/</a>                   |
| Audio Books                            | <a href="http://www.audiobooks.org/">http://www.audiobooks.org/</a>       |
| E – Content for Learning               | <a href="http://www.co – learn.in/">http://www.co – learn.in/</a>         |
| Digital Libraries                      | <a href="http://www.loc.gov/education/">http://www.loc.gov/education/</a> |
| MOOCs – Massive Open On – line Courses | <a href="http://www.open.edu/itunes/">http://www.open.edu/itunes/</a>     |

#### **Mapping of CO with PSO**

|     | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 |
|-----|------|------|------|------|------|------|
| CO1 | 3    | 3    | 1    | 3    | 1    | 3    |
| CO2 | 3    | 3    | 1    | 3    | 1    | 1    |
| CO3 | 3    | 3    | 1    | 3    | 1    | 1    |
| CO4 | 3    | 3    | 1    | 3    | 1    | 1    |
| CO5 | 3    | 3    | 1    | 3    | 2    | 1    |

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNERS: Prof. G. CHINNA DURAI & Dr. K. SUBBULAKSHMI**