



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

PROGRAMME SPECIFIC OUTCOMES (PSOs)

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

PSO 1	face modern day challenges in the corporate sector by providing legal and accounting knowledge.
PSO 2	acquire in – depth knowledge of commerce, constitution and corporate laws.
PSO 3	have holistic development to ignite lateral thinking, problem solving, self – awareness and analytical skills.
PSO 4	develop skills to excel in job market with particular reference to secretarial developmental of joint stock companies.
PSO 5	build managerial skills to perform the job successfully and productively in the job market which include marketing and HR skills.
PSO 6	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 – COURSE STRUCTURE **SEMESTER – I**

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.	21UACT11	Part – I: Tamil – கவிதையும் சிறுகதையும்	6	3	25	75	100	3
	21UACH11	Hindi – Hindi – I						
	21UACS11	Sanskrit – Sanskrit – I						
2.	21UACE11	Part – II: English – English For Enrichment – I	6	3	25	75	100	3
3.	21UCPC11	Part – III: Core – 1: Financial Accounting I	6	3	25	75	100	5
4.	21UCPC12	Part – III: Core – 2: Principles of Management	5	3	25	75	100	4
5.	21UCPA11	Part – III: Allied – 1: Commercial Law	5	3	25	75	100	5
6.	21UACVE1	Part – IV: Value Education	2	3	25	75	100	2
Total Hours			30	Total Credits				22

SEMESTER – II

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total	Credits
1.	21UACT21	Part – I: Tamil – செய்யுளும் புதினமும்	6	3	25	75	100	3
	21UACH21	Hindi – Hindi – II						
	21UACS21	Sanskrit – Sanskrit – II						
2.	21UACE21	Part – II: English – English For Enrichment – II	6	3	25	75	100	3
3.	21UCPC21	Part – III: Core – 3: Banking Law & Practice	5	3	25	75	100	4
4.	21UCPC22	Part – III: Core – 4: Financial Accounting II	6	3	25	75	100	5
5.	21UCPA21	Part – III: Allied – 2: Industrial Law	5	3	25	75	100	5
6.	21UACES1	Part – IV: Environmental Studies	2	3	25	75	100	2
Total Hours			30	Total Credits				22



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SEMESTER – III

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

SEMESTER – IV

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



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SEMESTER – V

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCPC51	Part – III: Core – 7: Cost and Management Accounting	6	3	25	75	100	5
2.	21UCPC52	Part – III: Core – 8: Business Environment and Legislation	5	3	25	75	100	5
3.	21UCPC53	Part – III: Core – 9: Income Tax Law and Practice	6	3	25	75	100	5
4.	21UCPC54	Part – III: Core – 10: Corporate Accounting	6	3	25	75	100	5
5.	Part – III: Elective – 1:		5	3	25	75	100	5
	21UCPE51	Financial Management						
	21UCPE52	Human Resource Management						
	21UCPE53	Business Communication						
6.	21UCPS51	Part – IV: SBS – 5: Computer Application in Business	2	3	25	75	100	2
7.	21USSY51	Soft Skill (Self-Study)	–	–	–	–	100	–
Total Hours			30	Total Credits			27	

*One elective course to be chosen from THREE courses

SEMESTER – VI

S. No	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCPC61	Part – III: Core – 11: Advanced Corporate Accounting	6	3	25	75	100	6
2.	21UCPC62	Part – III: Core – 12: General Law	5	3	25	75	100	5
3.	21UCPC63	Part – III: Core – 13: Goods and Service Tax & Customs	6	3	25	75	100	5
4.	Part – III: Elective – 2:		5	3	25	75	100	5
	21UCPE61	Business Mathematics						
	21UCPE62	Financial Markets and Services						
	21UCPE63	Research Methodology						
5.	21UCPEV1	Part – III: Elective – 3: Project Work	6	3	40	60	100	5
6.	21UCPS61	Part – IV: SBS – 6: Entrepreneurship Development	2	3	25	75	100	2
7.	21UGKY61	General Knowledge (Self-Study)	–	–	–	–	100	–
Total Hours			30	Total Credits			28	

*One elective course to be chosen from THREE courses



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COURSE STRUCTURE –V SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCPC51	Part – III: Core – 7: Cost and Management Accounting	6	3	25	75	100	5
2.	21UCPC52	Part – III: Core – 8: Business Environment and Legislation	5	3	25	75	100	5
3.	21UCPC53	Part – III: Core – 9: Income Tax Law and Practice	6	3	25	75	100	5
4.	21UCPC54	Part – III: Core – 10: Corporate Accounting	6	3	25	75	100	5
5.	Part – III: Elective – 1:		5	3	25	75	100	5
	21UCPE51	Financial Management						
	21UCPE52	Human Resource Management						
	21UCPE53	Business Communication						
6.	21UCPS51	Part – IV: SBS – 5: Computer Application in Business	2	3	25	75	100	2
7.	21USSY51	Soft Skill (Self–Study)	–	–	–	–	100	–
Total Hours			30	Total Credits			27	

*One elective course to be chosen from THREE courses

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPC51	COST AND MANAGEMENT ACCOUNTING	CORE – 7	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

This course aims to enlighten the students on the various methods of costing and Management accounting practices.

COURSE OBJECTIVES:

To enable the students to

- be aware of meaning and elements of cost.
- be aware of material control as a tool for cost control.
- be aware of how to account Labour cost and Overhead.
- be aware of practical application of Marginal and Standard Costing.
- be aware of Budgeting and its application.

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	know about meaning, methods, types and element of cost.	Upto K3
CO 2	learn on the various techniques of material control.	Upto K3
CO 3	have through knowledge on control procedure of labor and Overhead cost.	Upto K3
CO 4	learn on the practical application of Marginal and Standard Costing.	Upto K3
CO 5	have thorough knowledge on Budgeting.	Upto K3

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



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COST AND MANAGEMENT ACCOUNTING

UNIT – I: Introduction

Cost accounting – Meaning – Objectives and Scope – Concept – Classification – Preparation of Cost Sheet.

Management accounting – Meaning – Objectives and Scope – Tools and Techniques of Management accounting – Relationship of Cost and Management accounting.

UNIT – II: Material

Material control – Concepts – Techniques – Methods of Pricing of materials – FIFO, LIFO. Inventory Management – Techniques – Minimum – Maximum – Reorder – Economic Order level.

UNIT – III: Labour and Overhead cost

Labour cost – Meaning – classification – efficiency rating procedures – Remuneration system – Incentive systems – Time Rate, Piece Rate, Taylor's Differential Piece Rate, Halsey and Rowan schemes.

Overheads – Meaning – Nature – Classification – Treatment of Direct and Indirect Expenses.

UNIT – IV: Marginal and Standard Costing

Marginal Costing – Meaning – Breakeven analysis – Cost volume ratio – Margin of Safety analysis.

Standard costing – Meaning – various types of standard variance analysis for material – labour and Overhead.

UNIT – V: Budgeting

Budgeting – Meaning – Concepts – Various types of Budget – Fixed budget and flexible budget.

TEXT BOOK:

T.S. Reddy and Dr.Y. Hariprasad Reddy, *Cost Accounting*, Margam publications, Chennai, 7th Revised Edition 2009.

REFERENCE BOOKS:

1. S.P. Jain and K.L.Narang, *Cost Accounting*, Kalyani Publications. New Delhi. Edition. 2011
2. R.S.N. Pillai and V. Bhagavathi, *Cost Accounting*, S Chand And Company Ltd., New Delhi. Edition. 2004.
3. S.P. Iyyengar, *Cost Accounting Principles And Practice*, Sultan Chand, New Delhi. 2005
4. B.S. Kanna, I.M. Pandey, G.K. Ahuja, M.N. Arora, *Practical Costing*, Sultan Chand & sons. Edition 2009.
5. Bhattacharya, *Principles and Practices of Cost Accounting*, PHI Publications, Third Edition – 2010.



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DIGITAL TOOLS:

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

Mapping of CO with PSO

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

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPC52	BUSINESS ENVIRONEMENT AND LEGISLATION	CORE – 8	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

This course provides an over view of business environment and economic legislation.

COURSE OBJECTIVE:

To provide an overview of Business Environment & its types and economic legislations in India

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 an overview of Business Environment in India	Upto K3
CO 2	analyze, and appreciate, the importance of key environmental factors and to study the impact of environmental factors on the Business Policies and Decisions	Upto K3
CO 3	understand the concept of Foreign Exchange and Management act & to study the concept of Securities contract, act its functions	Upto K3
CO 4	study the concept of Trade Mark Act.	Upto K3
CO 5	understand the concept of Consumer Protection Act and Competition Act.	Upto K3

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



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BUSINESS ENVIRONEMENT AND LEGISLATION

UNIT – I: An Overview of Business Environment

Introduction to Business Environment – Nature and Scope of Business – Concept and Characteristics of Business – Types of Business Environment – Micro Environment – Macro Environment–Environment Analysis–Managing Diversity–Liberalization, Privatization and Globalization of Indian Economy

UNIT – II: Types of Business Environment

Political and Legal Environment– meaning, functions& role – Social and Cultural Environment–Demographic Environment – Culture & Business – Business and Society – Social Responsibilities of Business – Economic Environment– Economic Planning – Economic Parameters – Economic Policies – Natural and Technological Environment– Natural Environment–Meaning – Impact of Natural Environment on Business – Technological Environment: Meaning, Factors Governed and Impact of Technological Environment on globalization.

UNIT – III: Foreign Exchange Management Act, 1999 & The Securities Contract (Regulation) Act, 1956

FEMA–Title, definition, regulation, Management of Foreign exchange, authorized person, types of bank accounts–Securities contract act– Objectives, recognition of stock exchange, bye–laws of stock exchange–Listing & de–listing, NSE, OTCEI.

UNIT – IV: The Trade Marks Act, 1999

Trade Marks Act– Objective, definition, registration, advantages of registration, qualities of good Trade Mark, Use of Trade Mark, Assignment and Transmission permitted to use, infringement, passing off.

UNIT – V: Consumer Protection Act and Competition Act, 2008

Consumer Protection in India–Rights of Consumers–Consumer Dispute Redressal Forums– Competition Policy–Anti–Competitive Agreements; Abuse of Dominant Position– Competition Advocacy; Competition Commission of India–Appellate Tribunal.

TEXT BOOK:

Gupta C.B., *Essentials of Business Environment*, Sultan & Chand Publications, New Delhi. First Edition, 2018.



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REFERENCE BOOKS:

1. Cherunilam, F. (2013). *Business Environment: Text and cases*. New Delhi: Himalaya Publishing House Pvt. Ltd.
2. Dhanabhakiam. M & Kavitha. M., *Business Environment*, Vijay Nicole Imprints Private Ltd., Chennai., 2014.
3. Sloman, J. & Sutcliffe, M. (2004). *Economics for Business (3rd Edition.)*. New Delhi: Pearson Education.
4. Dhingra, I. C. & Dhingra, N. (2014). *Concise Business Environment (1st Ed.)*. New Delhi: Book Age Publications.
5. Bosch, F. & Man, A. (1994). *Government's Impact on the Business Environment and Strategic Management*. Journal of General Management, Vol. 19 No. 3.

DIGITAL TOOLS:

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

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	3	3
CO2	2	2	2	3	3	3
CO3	3	3	2	3	3	3
CO4	3	3	2	3	3	3
CO5	3	3	2	3	3	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
21UCPC53	INCOME TAX LAW AND PRACTICE	CORE – 9	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

This course provides and enables the students to know the provisions of the income tax law and to calculate income tax for individual and companies.

COURSE OBJECTIVES:

- To make the students understand the concept of Income tax.
- To describe how to arrive taxable salary and house property income.
- To teach the students how to measure the taxable income of business / Profession, Capital Gain and Other source income.
- To guide them exercise the set off and carry forward and deductions from gross total income
- To compute tax liability of Individual and Company income.

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 basic concepts of income tax.	Upto K3
CO 2	understand and know the calculation procedure of income from salary and house property income.	Upto K3
CO 3	understand the concept and computation of gain on Business or Profession, Capital gains and Other Sources income	Upto K3
CO 4	understand the method of set off and carry forward and deductions from gross total income.	Upto K3
CO 5	know the assessment procedure of Individual and Company.	Upto K3

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



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INCOME TAX LAW AND PRACTICE

UNIT – I: Introduction

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax – incomes exempt under Section 10.

UNIT – II: Salary and House Property Income

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary .House property – basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income.

UNIT – III: Business / Profession, Capital Gain and Other source Income

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income. Income from Capital Gains – Income from other sources.

UNIT – IV: Set – off & carry forward of losses

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income u/s 80 C, D, E, G, H, TTA & U.

UNIT – V: Individual and Company Assessment

Computation of total income and tax payable; Assessment of Individual– Assessment of Company.(Simple Problems Only)

TEXT BOOK:

Gaur and Narang, *Income Tax Law and Practice*, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Dr.Vinod K.Singhania, *Taxmen's Direct Taxed Law & Practice*. Taxman Publications, New Delhi.
2. Dr. A. Murthy, *Income Tax Law and Practice*, Vijay Nichole Publications, Chennai.
3. Dr. T.S. Reddy & Dr. Hariprasad, *Income Tax Law and Practice*, Margam publications, Chennai.
4. Dr. H. C.Mehrotra, *Income Tax Law and Accounts*, Sahithya Bhavan Publishers, Agra.
5. R. G. Shaha, *Income Tax Law and Prctice (Direct Tax)* Himalaya Publications, Mumbai.

DIGITAL TOOLS:

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Audio Books	https://librivox.org/
E-Content for Learning	http://cosmolearning.org/
Digital Libraries	http://www.dli.ernet.in/
MOOCs – Massive Open On–line Courses	http://ocw.mit.edu/

Mapping of CO with PSO

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

3. Advanced Application 2. Intermediate Development 1. Introductory Level
COURSE DESIGNERS: DR.G.CHINNA DURAI & DR. K. SUBBULAKSHMI



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPC54	CORPORATE ACCOUNTING	CORE – 10	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

This course provides and enables the students to know the methods, procedures and preparations of Corporate Accounting.

COURSE OBJECTIVES:

- To impart knowledge on Accounting for Share Capital to the students
- To enable the students to understand the Accounting for Debentures
- To enable them to develop skills in the preparation Accounting for Underwriting
- To guide the students gain the knowledge about Final Accounts of the Company
- To make them acquire the knowledge about Financial Statement Analysis.

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 and prepare the Accounting for Share Capital	Upto K3
CO 2	prepare the Accounting for Debentures	Upto K3
CO 3	prepare the Accounting for Underwriting	Upto K3
CO 4	understand and prepare the Final Accounts of the Company	Upto K3
CO 5	understand the concept and component of Financial Statement Analysis	Upto K3

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



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CORPORATE ACCOUNTING

UNIT – I: Accounting for Share Capital

Issue of shares – Forfeiture and Reissue of shares – Accounting treatments of premium and Discount – Pro-rata allotment – Buyback of shares – Issue of Right Shares – Issue Bonus shares.

UNIT – II: Accounting for Debentures

Debentures – Issue and redemption – Purchase of own debentures and Sinking fund methods only – Accounting Treatments – Debentures Redemption reserve.

UNIT – III: Accounting for Underwriting

Underwriting – Meaning – Types of Underwriting – Underwriting of shares – Open Underwriting – Firm Underwriting.

UNIT – IV: Preparation of Final Accounts

Preparation of Final Accounts of Companies – New format of Profit & loss account and Balance Sheet as per the Companies Act, 2013.

UNIT – V: Financial Statement Analysis

Ratio Analysis – Significance – utility – limitations of ratio analysis– Profitability ratio – Turnover ratios – Solvency ratios and Liquidity ratios.

TEXT BOOK:

Reddy, T.S. and Murthy, A. 2015. *Corporate Accounting*. Revised Edn. Margham Publications, Chennai.

REFERENCE BOOKS:

1. Pillai.R.S.N, Bagavathi and Uma.S, *Fundamentals of Advanced Accounting*, Third Revised Edition 2014,S.Chand & Company Private Limited, New Delhi.
2. Gupta R.L. and Radhaswamy 2009. *Advanced Accountancy*. 13th Revised Edn. Sultan Chand & Sons, New Delhi.
3. Jain, S.P. and Narang, K.L. 2014. *Advanced Accountancy*. 20th Edn. Kalyani Publishers, Ludhiana
4. Pillai, R.S.N.and Bagavathi. 2012. *Advanced Accountancy*. 5th Edn. Chand, S. & Co. Ltd., New Delhi.
5. Rajasekaran, V. and Lalitha, R. 2011. *Advanced Accounts*. 1st Edn. Pearson. New Delhi.

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Mapping of CO with PSO

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

3. Advanced Application 2. Intermediate Development 1. Introductory Level
COURSE DESIGNERS: Dr. G. CHINNA DURAI & Dr. K.SUBBULAKSHMI



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPE51	FINANCIAL MANAGEMENT	ELECTIVE – 1	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

This course will provide the knowledge about the effective management of Finance of Firms.

COURSE OBJECTIVES:

- To enable the students know the principles of managing the finance.
- To make the students calculate cost of capital and Leverage.
- To make the students learn about the decisions and processes of Capital Structure and Capital Budgeting.
- To make them learn determination of working capital and Dividend policy of the firm.
- To make the students acquire knowledge about the Financial Statement analysis.

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	know the basic concepts of financial management.	Upto K3
CO 2	understand the concepts of cost of capital and Leverage.	Upto K3
CO 3	understand the various approaches in Capital Structure and Capital Budgeting.	Upto K3
CO 4	gain an insight about dividend policy and working capital.	Upto K3
CO 5	analyse the Financial Statements.	Upto K3

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



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FINANCIAL MANAGEMENT

UNIT – I: Introduction

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money: Present value and Compound value.

UNIT – II: Cost of Capital and Leverage

Cost of capital – Cost of debt – Cost of preference share capital – Cost of Equity – Cost of retained earnings – Weighted average cost of capital.

Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combined leverage.

UNIT – III: Capital Structure and Capital Budgeting

Capital structure – Meaning and features – Factors determining capital structure – EBIT/EPS relationship – Indifference point of EBIT – Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

Capital budgeting – Meaning – process – techniques – Discounted and Non discounted cash flow methods – Net present value – Payback – Profitability Index – Internal Rate of Return.

UNIT – IV: Working Capital and Dividend Policy

Working Capital Management – Determinants of working capital – Forecasting of Working Capital requirements.

Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.

UNIT – V: Financial Statement Analysis

Fund flow and cash flow Analysis (Simple Problems only) – Preparation of Schedules of changes in working capital, Funds from Operation – Adjusted P & L A/C, Cash flow & fund flow Statements.

TEXT BOOK:

Financial Management by R.K. Sharma – Kalyani Publishers, New Delhi



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REFERENCE BOOKS:

1. *Theory and Problems of Financial Management* by Khan & Jain, McGraw Hill Publication, New Delhi.
2. *Financial Management* by S.P. Gupta, Sahitya Bhavan Publication, New Delhi.
3. *Financial Management* by Prasanna Chandra, Tata McGraw–Hill Education, New Delhi.
4. *Financial Management* by Dr. A. Murthy, Margham Publications, Chennai.
5. *Fundamentals of Financial Management* by S. K. Sharma, Sultan Chand & sons, New Delhi.

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Mapping of CO with PSO

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CO1	3	3	2	2	3	3
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3. Advanced Application 2. Intermediate Development 1. Introductory Level

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



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294

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPE52	HUMAN RESOURCE MANAGEMENT	ELECTIVE – 1	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

To familiarize students with the Human Resources Management involving planning, placement and training, significance of performance appraisal and methods of compensation.

COURSE OBJECTIVE:

To acquaint students with the Techniques and Principles to manage human resource of an organisation.

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 recent HRM concepts and its challenges.	Upto K3
CO 2	understand the role of Human Resource Management in the organization strategic planning	Upto K3
CO 3	gain knowledge on HR training and appraisal process.	Upto K3
CO 4	gain basic knowledge of assessing and techniques of performance appraisal	Upto K3
CO 5	know the compensation policy of the enterprises and understand recent development of wage and salary administration	Upto K3

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



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HUMAN RESOURCE MANAGEMENT

UNIT – I: Introduction to Human Resource Management

HRM Concept and Functions, Role, Status and competencies of HR Manager–HR Policies – Evolution of HRM – HRM vs HRD – Evolution of HRM – Emerging Challenges of Human Resource Management–Workforce diversity; Empowerment–Human Resource Information System.

UNIT – II: Acquisition of Human Resource

Human Resource Planning – Quantitative and Qualitative Dimensions – job analysis–job description and job specification – Recruitment And Selection – meaning – process of requirement–sources and techniques of Recruitment–Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention.

UNIT – III: Training and Development

Concept and Importance – Training and development methods – Identifying Training and Development Needs – Designing Training Programmes – Role Specific and Competency Based Training – Evaluating Training Effectiveness – Training Process Outsourcing – Management Development – Career Development.

UNIT – IV: Performance Appraisal

Nature, objectives and importance – Modern Methods and techniques of performance appraisal – potential appraisal and employee counseling – job changes – transfers and promotions –Problems in Performance Appraisal – Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.

UNIT – V: Compensation and Maintenance

Compensation – Concept and policies– wage and Salary administration – Methods of wage payments and incentive plans – Fringe benefits – Performance linked compensation – Employee health, welfare and safety social security – Employer – Employee relations – grievance handling and redressal.



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TEXT BOOK:

C.B. Gupta, *Human Resource Management*, Pearson Education.

REFERENCE BOOKS:

1. K. Aswathappa, *Human Resource Management Text and Cases*, Tata McGraw Hill, New Delhi.
2. P.G. Aqinas, *Human Resource Management Principles and Practice*: Vikas Publishing House Pvt. Ltd., New Delhi.
3. Gary Dessler, *A Framework for Human Resource Management*. Pearson Education.
4. DeCenzo, D.A. and S.P. Robbins, *Personnel / Human Resource Management*, Pearson Education.

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Audio Books	https://librivox.org/
E-Content for Learning	http://cosmolearning.org/
Digital Libraries	http://www.dli.ernet.in/
MOOCs – Massive Open On-line Courses	http://ocw.mit.edu/

Mapping of CO with PSO

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CO2	1	1	2	3	3	3
CO3	1	1	2	3	3	3
CO4	1	1	2	3	3	3
CO5	1	1	2	3	3	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
21UCPE53	BUSINESS COMMUNICATION	ELECTIVE – 1	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

To develop better written and oral business communication skills among the students and enable them to know the effective media of communication. To enhance their writing skills in various forms of business letters and reports.

COURSE OBJECTIVES:

- To enable the students know about the principles, objectives and importance of communication in commerce and trade
- To develop the students skills to write business letters
- To make the students become aware about various types of business correspondence
- To develop the students competency to write business reports
- To enable the learners to update with modern trend of communication applicable to business

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	know about the principles, objectives and importance of communication.	Upto K3
CO 2	know how to make business enquiries, place orders and write collection letters.	Upto K3
CO 3	write banking, insurance and agency letters.	Upto K3
CO 4	acquire knowledge on report preparation.	Upto K3
CO 5	gain practical knowledge in E-Communication.	Upto K3

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



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BUSINESS COMMUNICATION

UNIT – I: Introduction

Business Communication: Meaning – Objectives – Media – Barriers Importance of Effective Business Communication – Modern Communication Methods – Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout.

UNIT – II: Business Correspondence

Enquiries – Replies – offers and quotations – Order sand their Execution –Credit and Status Enquiries – Meaning – Trade and bank references – Complaints and Adjustments – Collection Letters – How to write effective Collection letters – Sales Letters – Circular Letters.

UNIT – III: Banking, Insurance and Agency Correspondence

Banking Correspondence – Introduction – correspondence with customer, Head office – Insurance Correspondence – Life insurance – Fire insurance – Marine insurance–Agency Correspondence.

UNIT – IV: Report Writing

Company Secretarial Correspondence – Agenda, Minutes and Report Writing – Types –Characteristics of good Report – Report of individuals.

UNIT – V: Technology and Business Communication

Application for Jobs: Preparation of resume – Interviews – Meaning – types of Interview –Candidates preparing for an interview – guidelines to be observed during an interview– Business Report Presentations. Strategic Importance of E–Communication. Email, Text Messaging, Slide or Visual Presentation – Internet – Video conferencing – Group Discussion – Social Networking.

TEXT BOOK:

R.S.N. Pillai and Bhagavathi. S, *Commercial Correspondence*, Chand Publications, New Delhi.

REFERENCE BOOKS:

1. N.S. Raghunathan & B. Santhanam, *Business Communication*, Margham Publications, Chennai.
2. M.S.Ramesh and R.Pattenshetty, *Effective Business English and Correspondence*, S.Chand & Co, Publishers, NewDelhi–2.
3. V.R. Palanivelu & N. Subburaj, *Business Communication*, Himalaya Publishing Pvt.Ltd, Mumbai.
4. Sathya Swaroop Debasish, Bhagaban Das, *Business Communication*, PHI Learning Pvt.Ltd., New Delhi, 2010 Edition.
5. Communication Conquer: Pushpalatha & Kumar, *A Handbook of Group Discussion and Job Interview*, PHI Learning Publisher.

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Mapping of CO with PSO

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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
21UCPS51	COMPUTER APPLICATION IN BUSINESS	SBS – 5	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

This Course will provide the knowledge about the computer application in business and effective management of firm by using computer.

COURSE OBJECTIVE:

The objective of this Course is to familiarize the students with the innovations of information in computer applications in business. The Course intends to give basic computer knowledge and also will enable the students to appreciate the practical details of computer.

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	know the basic concepts of computer application.	Upto K3
CO 2	understand MS word and its application	Upto K3
CO 3	gain an insight about MS Power Point and its application	Upto K3
CO 4	understand the application of MS Excel	Upto K3
CO 5	develop their understanding on internet and its usage	Upto K3

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



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COMPUTER APPLICATIONS IN BUSINESS

UNIT – I: Computer Applications

Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.

UNIT – II: MS Word

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

UNIT – III: MS Power Point

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.

UNIT – IV: MS Excel an Introduction

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.

UNIT – V: Introduction to Internet

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.

TEXT BOOK:

Computer Applications in Business Paperback – 1 December 2010 by Parameswaran (Author) by S Sulthan Chand Publication, New Delhi.

REFERENCE BOOKS:

1. *Computer Applications in Business Paperback* – 10 March 2009 by K Kumar (Author), S Rajkumar (Author), The McGraw Hill Companies
2. *Complete Reference on MS Office* – Deitel & Deitel
3. *Computer Application in Business* – R Parameswaran, S Chand & Company Ltd.

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3. Advanced Application 2. Intermediate Development 1. Introductory Level
COURSE DESIGNERS: Dr. K. G. NALINA & Dr. K. SUBBULAKSHMI



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COURSE STRUCTURE – VI SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	21UCPC61	Part –III: Core – 11: Advanced Corporate Accounting	6	3	25	75	100	6
2	21UCPC62	Part –III: Core – 12: General Law	5	3	25	75	100	5
3	21UCPC63	Part –III: Core – 13: Goods and Service Tax & Customs	6	3	25	75	100	5
4	Part – III: Elective – 2:		5	3	25	75	100	5
	21UCPE61	Business Mathematics						
	21UCPE62	Financial Markets and Services						
	21UCPE63	Research Methodology						
5	21UCPEV1	Part – III: Elective – 3: Project Work	6	3	40	60	100	5
6	21UCPS61	Part – IV: SBS – 6: Entrepreneurship Development	2	3	25	75	100	2
7	21UGKY61	General Knowledge (Self – Study)	–	–	–	–	100	–
Total Hours			30				700	28

*One elective course to be chosen from THREE courses

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPC61	ADVANCED CORPORATE ACCOUNTING	CORE – 11	6	–	6

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

This course enables the students to know the methods, procedures and preparations of Corporate Accounting.

COURSE OBJECTIVES:

- To impart knowledge on accounts of Holding Companies to the students
- To enable the students understand the accounts of Banking Companies
- To enable them to develop skills in the preparation of Insurance Company accounts
- To make the students learn about preparation of liquidator's Final Statement.
- To help the students gain knowledge about Accounting Standards and companies' accounts.

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 and prepare the accounts of Holding Companies	Upto K3
CO 2	prepare the accounts of Banking Companies	Upto K3
CO 3	prepare the Insurance Company accounts	Upto K3
CO 4	prepare the liquidator's Final Statement.	Upto K3
CO 5	understand the concept and component of Indian and International Accounting Standard.	Upto K3

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



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ADVANCED CORPORATE ACCOUNTING

UNIT – I: Accounting for Holding Companies

Introduction–Advantages – Disadvantages – Wholly – owned Subsidiary Companies – Partly – owned Subsidiary Companies – Minority Interest – Cost of Control – Capital and Revenue Profit – Revaluation of Assets and Liabilities – Elimination of Common Transactions.

UNIT – II: Accounting for Accounting for Banking Companies

Introduction – Legal provisions– Statutory Reserve – CRR and SLR – Accounts – Profit and Loss Account – Balance Sheet as per new Schedules.

UNIT – III: Accounting for Insurance Companies

Types of Insurance –Annual Accounts – Life Insurance – Consideration for Annuities Granted – Balance Sheet – Determination of Profit – Accounts of General Insurance – Reserve for Unexpired Risk – Preparation of Final Accounts.

UNIT – IV: Accounting for Liquidation

Liquidation – Meaning – Types of Liquidation – Liquidators Final Statement of account as per the legal format only.

UNIT – V: Accounting Standards

Accounting Standards – Indian and International Accounting Standards – Accounting Standards 1,3,6,10,14,21 and 29 – Application – Scope – Formulation – Advantages – Disadvantages – Challenges – Inflation Accounting (Theory only).

TEXT BOOK:

Reddy, T.S. and Murthy, A. 2015. *Corporate Accounting*. Revised Edn. Margham Publications, Chennai.

REFERENCE BOOKS:

1. Pillai. R.S.N, Bagavathi and Uma. S, *Fundamentals of Advanced Accounting*, Third Revised Edition 2014, S. Chand & Company Private Limited, New Delhi.
2. Gupta R.L. and Radhaswamy 2009. *Advanced Accountancy*. 13th Revised Edn. Sultan Chand & Sons, New Delhi.
3. Jain, S.P. and Narang, K.L. 2014. *Advanced Accountancy*. 20th Edn. Kalyani Publishers, Ludhiana
4. Pillai, R.S.N. and Bagavathi. 2012. *Advanced Accountancy*. 5th Edn. Chand, S. & Co Ltd., New Delhi.

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

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



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B.Com. CORPORATE SECRETARYSHIP – SYLLABUS

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304

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPC62	GENERAL LAW	CORE – 12	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

This Course provides knowledge about the sources of law, Indian constitution & Parliament System. This Course helps the students to face the government exams and thus creates employability.

COURSE OBJECTIVE:

The Objective of this Course is to make the students understand about the Indian constitution and the General Law.

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 about the sources of Indian law.	Upto K3
CO 2	explain about the Indian Constitution, its rights and duties, powers of the President, Prime Minister, Council of Ministers.	Upto K3
CO 3	gain knowledge about the concept of Indian penal code and offences relating to Documents and Property Marks.	Upto K3
CO 4	know about the criminal procedure code and powers.	Upto K3
CO 5	know about the Rights To Information Act and its role	Upto K3

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



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GENERAL LAW

UNIT – I: Sources of Law

Sources of law – English Law, Customs, Judicial precedents, Legislation, Personal Law of parties

UNIT – II: Constitution of India

Indian Constitution – Introduction, Federal – features, pre-amble – Fundamental Rights, Fundamental Duties – Parliament – Lok Sabha, Rajya Sabha, Members – Election of President, Vice President, Prime Minister, Speaker, Council of Ministers – their responsibilities – collective – individual– Power of President – Legislative, Judiciary, Ancillary.

UNIT – III: Indian Penal Code, 1860

Introduction – Offences against Property–Criminal Misappropriation of Property, Criminal Breach of Trust, Cheating, Fraudulent Deeds and Dispositions of Property; Offences relating to Documents and Property Marks– Forgery; Defamation; Abetment and Criminal Conspiracy.

UNIT – IV: Criminal Procedure Code, 1973

Classes of Criminal Courts; Power of Courts; Arrest of Persons; Mens Rea; Cognizable and Non-Cognizable Offences; Bail; Continuing Offences; Compounding of Offences; Summons and Warrants; Searches; Summary Trial.

UNIT – V: Right to Information Act, 2005

Key Definitions – Public Authorities & their Obligations – Role of Central/ State Governments; Central Information Commission; State information Commission.

TEXT BOOK:

N.D. Kapoor & Rajni Abbi, *General Laws and Procedures*, Sultan Chand & Sons. New Delhi

REFERENCE BOOKS:

1. M.V.K. Moorthy. *Indian Constitutions*. Bare Acts
2. Durga Das Basu , *Constitution of India*, Prentice Hall of India, New Delhi
3. G.W. Paton , *A Textbook of Juris Prudence*
4. M.P. Tandon. *Civil Procedure Code*. Allahabad Law Agency, Allahabad.
5. Ratanlal & Dhirajlal. *The Indian Penal Code*
6. Eastern Book Company, *Code of Criminal Procedure*.
7. R.V. Kelkar, *Lectures on Criminal Procedure*, 4th Edn., Revised by Dr. K.N. Chandrasekharan Pillai, Eastern Book Company, Lucknow.



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Digital Libraries	http://www.dli.ernet.in/
MOOCs – Massive Open On-line Courses	http://ocw.mit.edu/

Mapping of CO with PSO

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

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
21UCPC63	GOODS AND SERVICE TAX & CUSTOMS	CORE – 13	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

This course aims to provide knowledge on the Business/indirect taxes to familiarise the students with recent changes in indirect taxes in India.

COURSE OBJECTIVES:

- To make the students gain factual knowledge of the vocabulary or terminology of business / indirect taxes.
- To describe the system of Indirect taxes in India.
- To identify the reasons for the levying GST
- To identify the Structure of GST and registration procedure under GST and key dates for submission of returns.
- To identify the registration procedures and the minimum record-keeping requirements.
- To identify the compliance requirements for GST.
- To familiarise the levy and collection of Customs Duty.

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	describe the system of Indirect taxes in India and the bases for the levy of indirect taxes.	Upto K3
CO 2	identify the reasons for the levy GST Identify the Structure of GST.	Upto K3
CO 3	apply the concept of taxable supply and input tax credit and register for GST and file returns as per GST Rules	Upto K3
CO 4	apply the concept of place of supply and can determine the nature of supply.	Upto K3
CO 5	identify the taxable event of the levy of Customs duty in India and its Structure and apply the rules of classification and valuation of goods for customs purpose.	Upto K3

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



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GOODS AND SERVICE TAX & CUSTOMS

UNIT – I:

Indirect taxes – Meaning and Nature – Special features of Indirect Taxes– Contribution to government revenues – Taxation under the Constitution – Advantages and Disadvantages of Indirect Taxes.

UNIT – II:

Good and Service Tax Introduction – Meaning – Need for GST – Advantages of GST – Structure of GST in India – Dual concepts – SGST–CGST–IGST–UTGST– Types of Rates under GST – Exempted Goods and Services under Central Goods and Services Tax Act 2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

UNIT – III:

Levy and Collection under SGST/CGST Acts – Concept of supply – Composite and Mixed supplies – Composition Levy – Time of supply of goods and services – Value of Taxable supply. Input Tax credit – Eligibility and conditions for taking input credit– Reverse charge under the GST– Registration procedure under GST– Concept of e-way Bill – Filing of Returns.

UNIT – IV:

Levy and Collection under The Integrated Goods and Services Tax Act 2017– Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax– Determination of nature of Supply– Inter–State supply and Intra–State supply– Place of Supply of Goods or Services – zero–rated supply.

UNIT – V:

Introduction to Customs Laws in India – The Customs Act 1962 – The Customs Tariff Act 1975– Levy and Exemption from Custom duty – Taxable event – Charge of Custom duty– Exemptions from duty – Customs procedures for import and export of Goods. – Customs duty draw back.

TEXT BOOK:

Indirect Taxes, V.S. Datey. Taxmann Publications (P) Ltd. New Delhi.

REFERENCE BOOKS:

1. *Indirect Taxes: GST and Customs Laws*. R. Parameswaran and P. Viswanathan – Kavin Publications – Coimbatore
2. *Glimpse of Goods and Service Tax* – Sathpal Puliana
3. *Handbook of GST – Law and Practice* – Gaurav Gupta
4. *GST Law and Practice* – SS Gupta
5. *Indirect Taxation* – V. Balachandran. Sultan Chand & Co. New Delhi



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MOOCs – Massive Open On-line Courses	http://ocw.mit.edu/

Mapping of CO with PSO

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

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

COURSE DESIGNERS: Dr. G. CHINNADURAI & Dr. K. G. NALINA



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPE61	BUSINESS MATHEMATICS	ELECTIVE – 2	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

This course deals with Business Mathematics and lays the foundation of the aspects of Business Mathematics.

COURSE OBJECTIVE:

The main objective of the course is to acquaint students with the features of Business Mathematics and particular emphasis is laid on the foundation aspect of Business Mathematics.

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	acquire knowledge about the Basics of theory of sets operation.	Upto K3
CO 2	understand Indices and Surds problems	Upto K3
CO 3	know the mathematical functions of simple, compound interest and annuities.	Upto K3
CO 4	become familiar with the concepts of differential and integral calculus.	Upto K3
CO 5	gain the knowledge in types of matrices	Upto K3

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



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BUSINESS MATHEMATICS

UNIT – I: Theory of Sets

Definition – types – Venn diagram – set operations – union – intersection – complement – difference of two sets – De-Morgan's law – number of elements in a finite set.

UNIT – II: Indices and Surds

Indices – Definition – positive indices – law of Indices – zero and unity index – fractional Index – miscellaneous illustration.

Surds – Definition – classification – similar structure – conjugate – properties of biquadratic surds – square root of surds – square root of trinomial quadratics surds.

UNIT – III: Common Arithmetic

Meaning – Interest – Simple interest – compound interest – effective rate and nominal rate of interest – Depreciation – annuity types of annuities – Discount – trade discount – cash discount – present worth – discounting of bill of exchange – banker discount and gain.

UNIT – IV: Differentiation

Derivative of a function of one variable, power function, constant time of function, sum of function, product of function – maxima and minima – definition – criteria for maxima and minima.

UNIT – V: Matrices and Determinants

Matrices – Definition – types – addition, subtraction, multiplication of matrix – Determinants – minor's and Con factors – product of two determinants – adjoint of square matrix – inverse of matrices – rank matrix.

TEXT BOOK:

Business Mathematics – M. Manoharan and C. Elango, Palani Paramount Publications.

REFERENCE BOOKS:

1. *Business Mathematics* – J.K. Singh, Himalaya Publishing House, 2017.
2. *Business Mathematics* – R.S. Soni, Arneet Kaur Soni, Himalaya Publishing House.
3. *Business Mathematics* – M.L. Bhargara, Dr. Ashok Saini, Dr. Dalip Singh, Jeevan Sons Publication.

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E-Content for Learning	http://nptel.ac.in/
Digital Libraries	http://www.loc.gov/
MOOCs – Massive Open On-line Courses	https://www.coursera.org/

Mapping of CO with PSO

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

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

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPE62	FINANCIAL MARKETS AND SERVICES	ELECTIVE – 2	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

The above course would enable the students to gain expert knowledge on the various aspects in Financial Markets and Financial Services.

COURSE OBJECTIVES:

- To make the students understand the nature of financial markets in India.
- To enable them gain an insight on the nature of financial markets
- To help them know the procedure for making transactions in the financial markets.
- To make them understand the dynamics of Financial Security of people.
- To teach the students the meaning and importance of developments in the financial markets.

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	know about the concepts and meaning of money market.	Upto K3
CO 2	know the concept of Financial Intermediaries.	Upto K3
CO 3	gain knowledge in New Issues Market and Secondary Markets.	Upto K3
CO 4	acquire knowledge on credit rating agencies.	Upto K3
CO 5	gain knowledge about merchant banking services.	Upto K3

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



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FINANCIAL MARKETS AND SERVICES

UNIT – I: Concept and Meaning of Money Market

Money Market – Call Money Market – Treasury Bills Market – Commercial Bills Market – Markets for Commercial paper and Certificates of Deposits – The Discount Market – Market for Financial Guarantee.

UNIT – II: An Introduction to Financial Intermediaries

Non-Banking Financial Intermediaries – Investment Companies – Hire Purchase Finance– Venture Capital Funds – Small Savings and Provident Funds – Unit Trust of India and Mutual Funds.

UNIT – III: New Issues Market and Secondary Market

New Issue Market– Meaning and Advantages – General Guidelines for New Issue –Methods of Floating – Players – Recent Trends. Secondary Market: Stock Exchanges – Functions – Role of Securities and Exchange Board of India – Reforms in Secondary Market.

UNIT – IV: Financial Services-I

Factoring – Meaning, Functions, Types, Cost and Benefit of Factoring – Factoring in India and Abroad – Credit Rating – Mechanism, Role of CRISI – ICRA and CIBIL.

UNIT – V: Financial Services-II

Merchant Banking – Definition, Origin of Merchant Banking – Merchant Banking in India – Merchant Banks and Commercial Banks – Services of Merchant Bankers – Qualities required for Merchant Bankers – Problems and Scope of Merchant Banking in India.

TEXT BOOK:

Gordon and Natarajan, 2011. *Financial Markets and Services*, Himalaya Publishing House. Mumbai.

REFERENCE BOOKS:

1. Bhole. L.M 2016. *Financial Institutions and Markets*, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Nalini Prava Tripathy 2015. *Financial Instruments and Services*, Prentice Hall of India, New Delhi.
3. Gurusamy. S 2015. *Financial Markets and Institutions*, S. Vijay Nicole Imprints (P) Ltd Chennai.

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Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	2	3	3	3	3
CO2	1	2	3	3	3	3
CO3	1	2	3	3	3	3
CO4	1	2	3	3	3	3
CO5	1	2	3	3	3	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
21UCPE63	RESEARCH METHODOLOGY	ELECTIVE – 2	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

This above course will enable the students know Research Process & Report Writing.

COURSE OBJECTIVE:

To make the students acquire basic knowledge about the research, types, process and report writing.

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 Research and process	Upto K3
CO 2	gain knowledge in types of research and methods of sampling techniques	Upto K3
CO 3	acquire knowledge in sources and collections of data	Upto K3
CO 4	know how to prepare and analyze the statistical testing procedure	Upto K3
CO 5	prepare research report	Upto K3

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



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RESEARCH METHODOLOGY

UNIT – I: Introduction

Introduction to Business Research – Research in Business – Research Process– Research need, formulating the problem, designing, sampling, pilot testing.

UNIT – II: Research Design

Research Design– Exploratory, Descriptive, Casual, Formulation of hypothesis – types. Measurement– characteristics of sound measurement tool, Scaling methods and sampling techniques.

UNIT – III: Data Collection

Sources and Collection of Data – : Primary and secondary sources, survey observation, experimentation– details and evaluation. – Questionnaires – schedules, data entry, tabulation & cross tabulation–and Graphic presentation.

UNIT – IV: Data Analyses

Analysis and Preparation: Hypothesis testing – statistical significance, statistical testing procedure. Tests of significance – Simple Correlation – Regression.

UNIT – V: Report Writing

Presenting results and writing the report: – The written research Report.

TEXT BOOK:

Research Methodology by C. R. Kothari

REFERENCE BOOKS:

1. Donald R Cooper, *Business Research Methods* 7th Ed, McGraw Hill, 2001
2. Krishnaswami O.R, Ranganatham, M. *Methodology of Research for Social Science*, Himalaya, Mumbai, 2001.
3. Anderson J. et.al, *Thesis and Assignment Writing*, Wiley Eastern

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Mapping of CO with PSO

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

3. Advanced Application

2. Intermediate Development

1. Introductory Level

COURSE DESIGNERS: Dr. K.G.NALINA, Dr. G. CHINNA DURAI &
Dr. K. SUBBULAKSHMI.



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPEV1	PROJECT WORK	ELECTIVE – 3	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	40	60	100

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

This course helps to prepare the students Industry Compatible.

COURSE OBJECTIVES:

- To develop analysing skills among students.
- To understand the Work Environment and prepare final report.

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	receive job related knowledge	Upto K3
CO 2	develop skills systematically so that they may learn quickly	Upto K3
CO 3	align to the work environment	Upto K3
CO 4	analyze the data and prepare final report	Upto K3
CO 5	meet the demands of getting jobs in the industry	Upto K3

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



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PROJECT WORK

RULES GOVERNING FIELD STUDY:

1. Each student or Two students should undergo 4 weeks field study in any area during middle of the VI semester outside the college.
2. The student has to submit the field study report in **two copies in not exceeding 50 pages**.
3. The student must decide the topic, construct the questionnaire in any and **get the approval of the guide before leaving for field work**.
4. The field study report will be evaluated by the faculty guide, the Head and another faculty. The student has to appear for a Viva Voce that will be conducted before the end of the Semester.
5. If the student fails to make the field study and fails to submit the report, he will not be permitted to appear for the 6th semester examinations.
6. The field study project report must contain the following:

- a. Introduction
- b. Objectives
- c. Methodology
- d. Data analysis
- e. Findings
- f. Suggestions

7. The report submitted will be evaluated as follows:

Report writing	40 marks
Viva –Voce	60 marks
Total marks	100 Marks

- 40% of the aggregate (Project evaluation + Viva voce) is passing minimum.
- No separate pass minimum for the Viva–Voce examination.

Mapping of CO with PSO

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

3. Advanced Application

2. Intermediate Development

1. Introductory Level

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



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCPS61	ENTREPRENEURSHIP DEVELOPMENT	SBS – 6	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

This course will provide the knowledge about the Entrepreneurship Development.

COURSE OBJECTIVES:

- To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship
- To identify significant changes and trends which create new business opportunities
- To make the students analyse the environment for potential business opportunities
- To provide conceptual exposure on converting ideas to an entrepreneurial firms

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	know the basic concepts of Entrepreneurship.	Upto K3
CO 2	understand and develop the business idea	Upto K3
CO 3	gain an insight about startup of business	Upto K3
CO 4	understand the finance offering to the new startup industries.	Upto K3
CO 5	develop skill on application of Electronic Commerce	Upto K3

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



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ENTREPRENEURSHIP DEVELOPMENT

UNIT – I: Entrepreneurship

Entrepreneur – Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth – Entrepreneurial Motivation – Entrepreneurial Competencies – Entrepreneurial Mobility – Challenges to Entrepreneurship – Ethics and Entrepreneurship – Social Responsibility in Entrepreneurship – Entrepreneurial Development Programmes.

UNIT – II: Developing Successful Business Ideas

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model – Business Modelling – Benefits of Business Modelling – Business Models to Business Plans.

UNIT – III: Start – Up

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise – Boot Strapping – Ownership Structures.

UNIT – IV: Support

Institutional Finance to Entrepreneurs – Lease Financing and Hire–Purchase – Institutional Support to Entrepreneurs – Taxation Benefits to Small–Scale Industries – Government Policy for Small–Scale Enterprises.

UNIT – V: Development

Accounting for Enterprises – Break–Even Analysis – Elements of Financial Statements – Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.

TEXT BOOK:

Gupta C. B., Srinivasan N P, *Entrepreneurial Development*, Sultan Chand and Sons.

REFERENCE BOOKS:

1. Khanka . S.S., *Entrepreneurial Development*, S. Chand & Co. Ltd., New Delhi. 2017
2. Raj Shankar. *Essentials of Entrepreneurship*, Vijay Nicole Imprints Private Ltd., Chennai. 2013.
3. Gupta. C.B. & Khanka S.S., *Entrepreneurship and Small Business Management*, Sultan Chand & Sons, 7th Revised Edition– 2017.
4. Weihrich Heinz, Canice Mark V and Koontz Harold, *Management – A Global and Entrepreneurial Perspective*, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.
5. Desai Vasant, *Entrepreneurial Development and Management*, Himalaya Publishing House, 2007.



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B.Com. CORPORATE SECRETARYSHIP – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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DIGITAL TOOLS:

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

Mapping of CO with PSO

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

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

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