

D.G.VAISHNAV COLLEGE (AUTONOMOUS)

DEPARTMENT OF CORPORATE SECRETARYSHIP



B.COM (C.S.) SYLLABUS

FOR CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2020-2021



Core Paper I – FINANCIAL ACCOUNTING-I

Course Code : 2006101	Credits : 4
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Analyse various concepts relating to average due date and account current for calculating the debt payments.
CO2	Calculate fire insurance claim for loss of stock (Average clause)
CO3	Explain the different types of errors and rectify those errors by preparing suspense account
CO4	Analyse the wear and tear in machines and need for replacing the machinery at the appropriate time
CO5	Prepare the Final Accounts of a Sole Trading Concern (Adjustments- Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for bad debts, Provision for Discount on debtors, Interest on Capital and Drawings, Manager's Commission)
CO6	Differentiate single and double entry system and able to solve problems with the help of statement of affairs and conversion method

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	1	-	2	-
CO2	1	3	2	1	2	2	-
CO3	1	3	-	1	-	2	-
CO4	1	3	1	1	1	2	-
CO5	1	3	2	1	1	2	-
CO6	1	2	2	1	1	1	-



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SI NO	CONTENT OF MODULE	Hrs	Cos
1	UNIT- I Average Due date – Account Current – Insurance Claims – Average Clause (Loss of stock only)	15	1,2
2	UNIT- II Classification of errors – Rectification of errors – Preparation of Suspense Account – Sale or return Account	10	3
3	UNIT- III Depreciation – Meaning , Causes, Types – Straight line method – Written down value method – Sinking fund method- Annuity method- Revaluation method – Depletion Unit method.	15	4
4	UNIT- IV Preparation of Final Accounts of a Sole Trading Concern- Adjustments- Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for bad debts, Provision for Discount on debtors, Interest on Capital and Drawings, Manager's Commission.	20	5
5	UNIT- V Single Entry – Meaning, Features, Defects, Differences between single entry and Double Entry System – Statement of Affairs method- Conversion Method	15	6

TEXT BOOKS:

1. T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai
2. R.L. Gupta & V.K. Gupta, Financial Accounting, Sultan Chand Publishers, New Delhi
3. Jain & Narang - Financial Accounting, Sultan Chand Publishers, New Delhi

REFERENCE BOOKS:

1. R.K. Gupta & Radhaswamy – Advanced Accounting Vol.I, Sultan Chand Publishers, New Delhi
2. Tulsian P.C, Financial Accounting, S.Chand & Co. New Delhi
3. S. Parthasarathy & A. Jaffarulla- Financial Accounting, Vrinda Publishers

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				



ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

Core Paper II – PRINCIPLES OF MANAGEMENT

Course Code : 2006102	Credits : 4
L:P:T:S : 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Define Management and to explain the Management process, Functions of a Manager and Scientific Management
CO2	Explain the different types and steps in Planning and Decision-making and to discuss the Policies, Procedures, Process and Methods in Decision-making
CO3	Compare the different types of Organizations and to explain the Organization Structure, Span of Control, Committees, Departmentalization and Informal Organization.
CO4	Describe Authority and its Delegation, Decentralization, Responsibility, Direction and Leadership Styles.
CO5	Explain the Need, Types and Techniques in Co-ordination
CO6	Describe the Control Process and techniques adopted in business.



Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	1	2	1	2	1	1
CO2	2	-	1	1	2	3	1
CO3	2	-	3	2	2	1	1
CO4	1	-	2	1	2	3	3
CO5	1	-	2	1	2	3	1
CO6	1	-	2	2	2	3	2

SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Importance - Definition – Nature and Scope of Management process - Role and Functions of a Manager – Development of Scientific Management and other Schools of Thought and approaches	15	1
2	Nature – Importance – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Decision-making – Process of Decision-making –Types.	10	2
3	Types of Organizations – Organization Structure – Span of Control and Committees - Departmentalization – Informal Organization.	15	3
4	Authority – Delegation – Decentralization – Responsibility – , Direction –Nature and Purpose-Leadership-Functions of a Leader- Theories and styles of Leadership.	20	4
5	Co-ordination – Need, Type and Techniques and Requisites for excellent Co-ordination – Controlling – Meaning and Importance – Control Process.	15	5,6



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TEXT BOOKS:

- 1) Business Management - C.B.Gupta – Sultan Chand Publishers
- 2) Principles of Management - L.M.Prasad – Sultan Chand Publishers
- 3) Principles of Management - P.C.Tripathi&P.N.Reddy TATA McGraw Hill Publishers
- 4) Business Management - N.Premavathy – Prasanna Publishers

Note: Latest edition of the books to be referred

REFERENCE BOOKS:

- 1) Essentials of Management - Weirich and Koontz – TATA McGraw Hill Publishers
- 2) Principles of Management – Dinakar Pagare – Sultan Chand Publishers

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



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Allied Paper I – PRINCIPLES OF MARKETING

Course Code : 2006103	Credits : 5
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Define the importance and role of marketing in the current business world.
CO2	Analyze and demonstrate students towards application of marketing theories in the realm of current business scenario.
CO3	Segment modern marketing methods in relation with global industrial practices.
CO4	Explain Product life-cycle and relevant marketing strategies in various stages
CO5	Discuss basic principles with illustrations to clearly explain elements of marketing.
CO5	Categorize and compare business firms to carryout innovative modern marketing practices for better performance.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	-	3	1	2	2	1
CO2	2	-	2	1	2	1	1
CO3	1	-	3	2	2	2	1
CO4	2	-	2	1	2	1	1
CO5	1	-	1	1	1	1	1
CO6	2	-	2	1	3	1	1



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SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to marketing – Meaning – Definition – Functions of Marketing – Role & Importance of Marketing – Classifications of Markets.	10	1
2	Marketing Environment – Micro & Macro Environment (Factors affecting Internal Environment & External Environment)	10	2
3	Market Segmentation – Concept – Benefits – Basis and Levels – Marketing Mix – Meaning – Introduction to Product Life Cycle – Product Mix – Price – Pricing Policy & Methods.	20	3,4
4	Channels of Distribution – Importance – Selection of Distribution Channel – Promotion Mix – Advertisement – Objectives – Kinds & Benefits – Sales Promotion & Personal Selling.	20	4
5	Consumer Behaviour – Factors influencing consumer behavior – consumer buying decision process – Buying Motives – Consumerism – E-marketing.	15	5

Text and Reference Books:

- 1) C B Gupta & Dr. Rajan Nair –Marketing Management, Sultan Chand Publishers, New Delhi
- 2) William J Stanton – Marketing, Prentice- Hall of India, Economy Edition
- 3) Philip Kotler – Principles of Marketing, Prentice- Hall of India, Eastern Economy Edition
- 4) Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				



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ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	

Non Major Elective – I EVERYDAY BANKING

Course Code : 2006104	Credits : 2
L:P:T:S : 2:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Define bank, pass book, cheque book. Fill up cheque deposit challan, Account opening form and other bank related transactions. Differentiate between Debit card and Debit card, compare fund transfer methods through ECS, NEFT and RTGS
CO2	Create a strong pass word for online transactions, register for different sites for online transactions, pay utility bills through online, .transact through mobile banking for online purchase and payment of bills.

SI NO	CONTENTS OF MODULE	Hrs	Cos
1	UNIT- I Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque – Payable at par – Demand Draft – application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.	12	1
2	UNIT- II On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments – Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance – Advantages – Mobile	12	2



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Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles – Process at Bank Branch – ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back-Safe banking methods		
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Mapping cannot be done since the course is offered for other programmes

REFERENCE BOOKS :

1. B.Santhanam- Banking & Financial systems, Margham Publications
2. S.N.Maheshwari Banking theory, law and practice , Kalyani Publications
3. Parameswaran- Indian Banking, S.Chand& Co.

WEB REFERENCES:

4. https://en.wikipedia.org/wiki/Online_banking
5. <https://www.sbi.co.in/portal/web/services/internet-banking>
6. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
7. <https://www.investopedia.com/terms/m/mobile-banking.asp>
8. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	5
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	10



Core Paper III – FINANCIAL ACCOUNTING-II

Course Code : 2006205	Credits : 4
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Analyse of the Branch Accounts and its importance in finding out the profits or losses in running a branch.
CO2	Prepare Royalty payment and receivable chart, and Ledger Accounts in the books of Lessee and lessor.
CO3	Calculate the interest to be paid in Hire purchase (Using the guidelines provided) and understanding the importance of hire purchase in the present day context.
CO4	Analysing the problems in Admission, Retirement and Death of a partner, by calculating Revaluation, Partner's Capital Account, Sacrificing Ratio, Gaining Ratio, Good will and Revised Balance Sheet.
CO5	Prepare accounts pertaining to dissolution of Partnership firm
CO6	Analyse the problems in and Insolvency of a partner and calculating the Realisation, Partner's Capital, Deficiency and Bank Account for smooth closing of business.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	2	-	2	2	-
CO2	1	3	1	1	1	-	-
CO3	1	3	1	1	1	1	-
CO4	2	3	1	-	1	1	-
CO5	1	3	1	1	1	1	-
CO6	1	3	1	1	-	1	-



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SI NO	CONTENT OF MODULE	Hrs	Cos
1	UNIT- I Branch Accounts-Types of Branches –Accounting treatment in respect of Dependent Branches- Debtors system- Stock & Debtors system Only	10	1
2	UNIT- II Royalty accounts --Meaning –Minimum Rent, Shortworkings- Accounting treatment in the books of Lessor & Lessee- Effect of strike.	15	2
3	UNIT- III Hire Purchase and Instalment System- Default and Repossession.	10	3
4	UNIT- IV Partnership Accounts – Admission of a Partner – Retirement of a Partner – Death of a Partner.	20	4
5	UNIT- V Dissolution of partnership – Insolvency of a partner (application of Garner Vs Murray rule) – Insolvency of all the partners	20	5,6

TEXT BOOKS:

4. T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai
5. R.L. Gupta & V.K. Gupta, Financial Accounting, Sultan Chand Publishers, New Delhi
6. Jain & Narang - Financial Accounting, Sultan Chand Publishers, New Delhi

REFERENCE BOOKS:

4. R.K. Gupta & Radhaswamy – Advanced Accounting Vol.I, Sultan Chand Publishers, New Delhi
5. Tulsian P.C, Financial Accounting, S.Chand & Co. New Delhi
6. S. Parthasarathy & A. Jaffarulla- Financial Accounting, Vrinda Publishers

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				



ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	

Core Paper IV– HUMAN RESOURCE MANAGEMENT

Course Code : 2006206	Credits : 4
L: P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	State the role of HR functions in an organization.
CO2	Analyse the potential sources of recruitment for an organization, describe the procedure of selection and the various types of interviews
CO3	Classify the various methods of training
CO4	Explain the techniques of performance appraisal and various methods of promotions and transfers.
CO5	Apply the concept of workers participation in management.
CO6	Outline the procedure for handling employee grievances and the causes of indiscipline.



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Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	-	1	1	1	1	1
CO2	2	-	1	1	3	2	1
CO3	1	-	2	1	2	1	2
CO4	2	-	2	2	2	1	1
CO5	2	-	2	-	2	1	-
CO6	1	-	2	1	2	2	-

SI NO	CONTENT OF MODULE	Hrs	Cos
1	UNIT – I Human Resource Management - Nature and Scope of the HRM - Managerial and Operating Functions - Difference between Personnel management and HRM.	10	1
2	UNIT- II Recruitment – Selection – Methods of Selection – Interview techniques in Selections.	10	2
3	UNIT- III Placement and Induction - Training – Methods – Techniques – Performance Appraisal – Methods – Promotions and Transfers.	20	3,4
4	UNIT- IV Collective Bargaining - Workers participation in Management – Types.	20	5
5	UNIT- V Grievance – causes – procedure – Employee Discipline - Causes of indiscipline - Standing orders – Procedure for taking disciplinary action.	15	6

TEXT BOOKS:

9. V.S.P.Rao – Human Resource Management, Excel Books
10. Ashwathappa - Human Resource Management, TATA McGraw Hill Publications
11. C B Gupta - Human Resource Management, Sultan Chand Publishers



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REFERENCE BOOKS:

1. L.M.Prasad - Human Resource Management, Sultan Chand Publishers
2. P C Tripathi - Human Resource Management, Jain Book Publications

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



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Allied Paper –II -BUSINESS COMMUNICATION

Course Code : 2006207	Credits : 5
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Explain business communication role and importance to solve corporate problems towards supportive business environment.
CO2	Know different types of business letters which enlighten students for the purpose of differentiation among its types and usage.
CO3	Provide an outline about modern communication methods to inculcate management ability among students.
CO4	Practically apply and widely spread corporate correspondence methods with shareholders, directors and others for better communication practices in an enterprise.
CO5	Define the role and relevance of communication effectiveness for the purpose of effective decision making in global competitive environment.
CO6	Prepare various reports for corporate communication.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	-	3	2	2	3	1
CO2	1	-	2	2	3	1	1
CO3	2	-	2	1	1	2	3
CO4	1	-	2	1	1	2	1
CO5	3	-	3	1	1	3	1
CO6	2	-	1	2	1	1	-



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Sl NO	CONTENTS OF MODULE	Hrs	Cos
1	Business communication – meaning – importance – Physical aspects of business letter – structure of business letter – Essentials of good business letter	15	1
2	Trade enquiries and replies - quotations - Orders - Complaints and Settlement.	20	2
3	Trade references and status enquiries – collection Letters - Circular letters Application for appointments.	15	3
4	Corporate Correspondence - Correspondence with Directors - Shareholders – Government agencies and others	15	4
5	Reports - kinds - Annual report - Report by individuals and committees - Report on meeting – Speech writing - Role of computers in Business Correspondence.	10	5,6

Text and Reference Books:

- 1) Rajendra Pal, Essentials of Business Communication, Sultan Chand Publishers, New Delhi
- 2) N. S. Raghunathan & B. Santhanam, Business Communication, Margham Publications, Chennai
- 3) R. C. Bhatia, Business Communication, Books Pvt Ltd, New Delhi.
- 4) L. Gartside - Modern Business Correspondence
- 5) Ramesh And Pattnesh - Effective Business English And Correspondence.

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				



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ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



Non Major Elective – II FUNDAMENTALS OF INSURANCE

Course Code :2006208	Credits : 2
L:P:T:S : 2:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Define Insurance, discuss the principles of Insurance, explain the objectives and functions of Insurance, compare the different types of insurance, Explain the duties and functions of IRDA
CO2	Compare the different types of policies in life insurance, fill up the documents relating to insurance, explain the benefits of mediclaim policy, identify and analyse the advantages of Mediclaim policy, discuss the procedure and mode of settlement

Mapping cannot be done since the course is offered for other programmes

SI NO	CONTENTS OF MODULE	Hrs	Cos
1	UNIT – I Insurance – Meaning and definition – Features - Principles of Insurance – Objectives and advantages - Types of Insurance – Insurance Regulatory and Development Authority – its Duties and Functions	12	1
2	UNIT – II Life Insurance – Types of policies in Life Insurance – Documentation for Insurance – Proposal – Medical Checkup – Cover note - Policy Document. – Mediclaim insurance – objectives – Advantages including I.T. Exemptions - eligibility and coverage – conditions – mode of payments – procedure for claims – mode of settlement – grievance settlement	12	2

REFERENCE BOOKS:

1. M. N. Mishra, Insurance – Principles and Practices – S. Chand & Co.
2. Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi
3. A. Murthy, Principles and Practice of Insurance, Margham Publications

WEB REFERENCES

4. <https://www.licindia.in/Products/Insurance-Plan>
5. <https://www.policybazaar.com/life-insurance/>
6. <https://www.bankbazaarinsurance.com/insurance/life-insurance.html>
7. <https://nationalinsuranceindia.nic.co.in/portal/page/portal/Corporate/Home/HealthInsuranceProduct>
8. <https://www.starhealth.in/health-insurance-plans>
9. <https://www.apollomunichinsurance.com/mediclaim/mediclaim-policies-in-india.aspx>
10. <https://www.reliancegeneral.co.in/Insurance/Health-Insurance/Health-Gain-Insurance-EMI.aspx>



ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	5
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	10



Core Paper –V - CORPORATE ACCOUNTING-I

Course Code : 2006309	Credits : 4
L:P:T:S : 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Define a share, Enumerate the types of shares, journalize the transactions relating to issue of shares and forfeiture of shares. Understand the concept of Underwriting, Compute the net liability of underwriter and the amount of final settlement.
CO2	Define a Debenture, identify and analyze different types of debentures, Journalise the transactions relating to issue and redemption of debentures. Understand the Sinking fund mechanism for redemption of debentures. Differentiate between cum interest and ex-interest quotations, compute the loss on cancellation of own debentures, journalize the transactions relating to conversion of debentures.
CO3	Define a Preference share. Compare the preference share with equity shares. Analyse the conditions relating to redemption of preference shares. Journalize the transactions relating to redemption of preference shares.
CO4	Identify and analyse the situations leading to Acquisition of business, Compute the profit prior to incorporation.
CO5	Analyze the need for preparation and presentation of Final accounts of the companies. Understand the format of Profit and loss account and balance sheet. Journalise the adjustment entries and demonstrate their effect in P&L account and balance sheet. Compute Managerial remuneration
CO6	Explain the factors responsible for creating goodwill. Evaluate the different methods of valuation of goodwill. Compute the value of goodwill with the given information. Identifies the need for valuation of shares. Compare the different methods of valuation of shares. Compute the value of shares with the given data



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Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	2	1	1	1	2	-
CO2	1	2	1	1	1	2	-
CO3	1	3	1	1	1	2	-
CO4	1	2	1	1	1	1	-
CO5	1	3	2	1	1	1	-
CO6	2	2	1	1	1	1	-

Sl.No.	CONTENTS OF MODULE	Hrs.	Cos
1	Issue of Shares – various kinds – Forfeiture – Re-issue – Underwriting of Shares and Debentures.	16	1
2	Issue of Debentures – sinking fund – purchase and cancellation of own debentures – Cum interest and Ex-interest quotations - conversion of debentures.	16	2
3	Redemption of Preference Shares – Acquisition of Business – Profits prior to Incorporation.	16	3
4	Preparation of Company Final Accounts – Company Balance Sheet preparation – Computation of Managerial Remuneration	16	4,5
5	Valuation of Goodwill and Shares	11	6

TEXT BOOKS:

1. P.Jain and K.L.Narang, Corporate Accounting, Kalyani Publishers, New Delhi
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. M.C.shukla&T.S.Grewal, Advanced Accounting, S.Chand&Co.Ltd. New Delhi



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REFERENCE BOOKS:

- 3) T S Reddy, Corporate Accounting, Margham Publications, Chennai
- 4) S.N.Maheswari Advanced Accounting, Sultan Chand & Sons, New Delhi

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	



Core Paper VI - COMPANY LAW AND SECRETARIAL PRACTICE – I

Course Code : 2006310	Credits : 4
L: P:T:S : 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Define the important terms in Company's Act 2013 and classify different types of Companies
CO2	Identify the Rights, Duties and liabilities of Company Secretary.
CO3	Apply the provisions of Company's Act for Incorporation and Registration of Companies and compliance procedure to be adopted by a Company Secretary.
CO4	Discuss the Content of Prospectus and liabilities for misstatement of prospectus.
CO5	Define share, classify its types, differentiate Transfer and Transmission of Shares
CO6	Compare and Contrast Members and Shareholder. Explain the Role of Members in a Company, Modes of Acquisition of Membership and their Rights and Liabilities.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	-	1	1	2	1	-
CO2	2	-	1	1	2	2	-
CO3	3	-	1	2	2	2	1
CO4	1	-	2	2	1	1	-
CO5	1	-	1	-	1	1	-
CO6	1	-	1	-	1	1	-



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Sl NO	CONTENT OF MODULE	Hrs	Cos
1	UNIT – I Introduction – Definition of Company – Characteristics – Lifting of the Corporate Veil – Kinds of Company. Secretary – Definition – Types of Secretaries – Company Secretary – meaning – functions U/s.205 – Duties – Role & Responsibilities – statutory duties and liabilities – appointment – removal	15	1
2	UNIT – II Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – Effects of registration – Promoter – Preliminary Contracts – Duties of secretary at the promotion stage – Memorandum of Association – Articles of Association – contents – alterations – secretary’s duties – Doctrine of Constructive Notice – Indoor Management – Ultravires – Commencement of business	20	2
3	UNIT – III Prospectus – matters to be stated in prospectus – Mis-statement in prospectus and their consequences – Deemed Prospectus - Red herring prospectus	15	3
4	UNIT – IV Share Capital – Meaning – Kinds – Rights shares – Secretary’s duties in connection with issue of shares – Bonus shares – Transfer and Transmission of shares	15	4
5	UNIT – V Membership in company – Member and shareholders – modes of acquiring membership - Cessation of membership – Rights and liabilities of members – Register and index of members	10	5,6

TEXT BOOKS:

1. N.D.Kapoor – Company Law and Secretarial Practice, Sultan Chand Publishers
2. Secretarial practice – J.Santhi – Margam publication
3. Taxmann’s Companies Act 2013 – Taxman Publications

REFERENCE BOOKS:

1. Company law Study material for Executive programme – ICSI



ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



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Allied Paper III - BUSINESS STATISTICS

Course Code : 2006311	Credits : 5
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Define statistics and identify various sources of data and methods of collection of data. the importance of diagrammatic presentation of data and Interpret examples of methods for summarize data sets, including common graphical tools (such as Bar Diagram, Pie Diagram, Histogram and Ogive)
CO2	Illustrate various measures of central tendency, (such as Arithmetic Mean, Median, Quartiles, Mode, Geometric, Harmonic Mean, Combined Mean and Weighted Mean) and their implication on Business performance. Prepare various Measures of Dispersion-range, mean deviation, variance and standard deviation.
CO3	Analyze different types of correlation and interpret the relationship between two variables. Define Regression analysis. State its importance in business decisions making. List the uses of regression studies. Differentiate regression and correlation analysis. Develop two regression Lines.
CO4	Define Time series and identify its methods. State the importance of time series. Analysis the situations in which weighted and unweighted index numbers are useful. Analyze the secular trend, seasonal fluctuations and cyclical fluctuations. Develop trend analysis for the upcoming years using the given data.
CO5	Define Index Numbers. State its uses in business decisions making. Discuss the problems involved in the construction of an index number. Analysis the construction of un weighted index Number.
CO6	Analysis the steps involved in constructing the cost index numbers. Illustrate Lasperyres, Paasche's, and Fisher's Index Numbers.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	1	2	1	2	2	-
CO2	1	-	2	1	2	2	-
CO3	3	2	2	1	2	2	-
CO4	1	-	2	2	2	3	-
CO5	1	-	2	1	2	2	-
CO6	1	-	2	2	2	2	-



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SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Statistics- Meaning & Definition - Sources of Statistical data – Primary and Secondary – Collection of Primary Data – Collection of Secondary Data. Classification and Tabulation of Data – Types and Importance – Presentation of Data including Diagrammatic and Graphical methods – Bar Diagram, Pie Diagram, Histogram and Ogive. Frequency Distribution – Frequency Table – Structure and Formation – Discrete and Continuous Series.	10	1
2	Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Mode, Geometric, Harmonic Mean, Combined Mean and Weighted Mean. Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation	20	2
3	Correlation Analysis – Meaning, Definition, Significance and Types of Correlation, Scatter Diagram, Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation. Regression Analysis – Meaning and Importance – Regression Equations.- Application of regression analysis in Business decisions	20	3
4	Time Series Analysis – Meaning, Need and Components of Time Series – Different Methods – Simple Average Method – Free hand, Semi Average, Moving Average and Least Square Method	10	4
5	Index Numbers – Definition, uses, Problems in the construction of Index Numbers Methods of construction of Index Numbers – Types – Unweighted and Weighted Index Numbers. Simple Aggregative method – Simple average of Price Relatives Methods Weighted Index numbers - Laspeyres, Paasche's, and Fisher's Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.	15	5,6

TEXT BOOKS & REFERENCE BOOK

1. P.Gupta – Statistical Methods, Sultan Chand Publishers
2. R.S.N.Pillai&B.Bhagavathi – Statistics, S.Chand& Co.
3. D.N.Gupta – Business Statistics
4. Elements of Statistics – B.N.Asthana
5. P.R.Vittal, Business Mathematics & Statistics, Margham Publications

Note: Latest edition of the books to be referred.



ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	



Core Paper VII - CORPORATE ACCOUNTING -II

Course Code :2006412	Credits : 4
L:P:T:S : 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Explain the concept of financial reporting. Compare the objectives of financial statements and financial reporting. Identify the users in financial reporting. Evaluate the qualitative characteristics of Financial reporting. Predict the benefits of financial reporting.
CO2	Identify and analyse different types of amalgamations. Explain the conditions for amalgamations under AS14, Compute the purchase consideration prepare the journal entries in the books of transferor company and transferee company.
CO3	Describe the procedure for external reconstruction
CO4	Explain the need for alteration of share capital. Discuss the procedure for alteration of share capital. Prepare the journal entries for internal reconstruction and capital reduction. Prepare the balance sheet after reconstruction
CO5	Define Holding and subsidiary company, analyze the profits into capital and revenue, compute Cost of control and Minority interest, prepare the consolidated balance sheet
CO6	Outline the situations leading to Liquidation of a company. Compare the procedure for liquidation in different methods of liquidation. Compute the commission payable to liquidator. Prepare the Liquidator's final statement of account.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	3	1	1	1	2	-
CO2	1	2	2	-	2	2	-
CO3	1	2	2	1	1	1	-
CO4	1	3	2	1	1	1	-
CO5	1	2	2	1	1	1	-
CO6	1	3	2	1	2	2	-



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Sl.No.	CONTENTS OF MODULE	Hrs.	Cos
1	Concept – objectives – Financial reporting and Financial Statements – objectives of Financial Statements. Users in Financial reporting. Qualitative characteristics of financial reporting information – Benefits of Financial reporting	16	1
2	Amalgamation – Absorption and external reconstruction of a company – (inter-Company investments excluded).	16	2,3
3	Alteration of Share Capital – Internal Reconstruction and Reduction of Capital.	16	4
4	Holding Company Accounts – Capital profits and Revenue profits – Cost of control / Goodwill – Minority interest – Preparation of Consolidated Balance sheets – Mutual Owings – Unrealized profit on stock – Dividend and Bonus issue out of pre-acquisition profits. (Simple problems only)	16	5
5	Liquidation – Liquidator’s final statement of receipts and payments.	11	6

TEXT BOOKS:

1. Corporate Financial Reporting – Prof. Jawaharlal – Taxman Publications
2. P.Jain and K.L.Narang, Corporate Accounting, Kalyani Publishers, New Delhi
3. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
4. M.C.shukla&T.S.Grewal, Advanced Accounting, S.Chand&Co.Ltd. New Delhi

REFERENCE BOOKS:

1. T S Reddy, Corporate Accounting, Margham Publications, Chennai
2. S.N.Maheswari Advanced Accounting, Sultan Chand & Sons, New Delhi

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom’s Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				



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ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	



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Core Paper VIII - COMPANY LAW & SECRETARIAL PRACTICE- II

Course Code : 2006413	Credits : 4
L:P:T:S : 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: at the end of the Course, the Student will be able to:

CO1	Definition of a term debentures under Companies Act 2013 and identify different types of borrowings & the different kinds of debentures.
CO2	Apply the provisions of Companies Act 2013 for appointment of the directors and the procedure to be followed for the removal of the directors.
CO3	Describe role of secretary and statutory provisions for conduct of meetings of company
CO4	Discuss the rules pertaining to dividend and unclaimed dividend
CO5	Explain the role of auditors towards corporate social responsibilities and the rights and duties of the auditors.
CO6	Differentiate Creditors voluntary winding up and the members voluntary winding up.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	-	2	1	1	1	-
CO2	1	-	1	1	2	2	-
CO3	2	-	2	1	2	1	-
CO4	1	-	1	1	2	1	-
CO5	1	-	3	2	3	2	1
CO6	1	-	2	2	2	1	-



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NO	CONTENTS OF MODULE	Hrs	Cos
1	UNIT – I Power of Company to borrow – Types of borrowing – <i>Ultra Vires</i> Borrowing – Debentures – Definition – kinds – provisions for issue of debentures – acceptance of deposits – Mortgages and charges – Fixed and floating charges – Registration of charges.	15	1
2	UNIT – II Company management – Directors – Independent Directors – Women directors – DIN (Director Identification Number) – Appointment – Disqualification – duties – vacation – Resignation – Removal – Powers of Board – Restrictions on powers of Board.	15	2
3	UNIT – III Members’ Meetings - Annual General Meetings - Extra Ordinary General Meeting – Board meeting – Secretarial work relating to meetings – Notice – Proxy – Quorum – Chairman of the meeting – Resolutions – Types – Voting and Poll – Minutes – duties of secretary	20	3
4	UNIT – IV Dividend – Definition – provisions relating to Dividend – Books of accounts – Financial Statements – Annual Return - Corporate Social Responsibility - Auditor – qualification – appointment – powers and duties – rights	10	4,5
5	UNIT – V Winding up – Modes of winding up – winding up by National Company Law Tribunal – Voluntary winding up – grounds – Who may file petition for winding up – Duties of secretary in respect of winding up	15	6

REFERENCE BOOKS:

1. Company law Study material for Executive programme – ICSI
2. N.D.Kapoor – Company Law and Secretarial Practice, Sultan Chand Publishers
3. Secretarial practice – J.Santhi – Margam publication
4. Taxmann’s Companies Act 2013 – Taxman Publications.

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom’s Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				



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ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



Allied Paper IV - PRACTICAL AUDITING

Course Code :2006414	Credits : 5
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Cite and describe important concepts of auditing.
CO2	Classify audit and differentiate between internal check, inter control and internal audit
CO3	Determine the procedure of vouching, verification and valuation of assets and liabilities of business entities
CO4	Explain auditors duty relating to specific items and special audits for different business enterprise
CO5	Apply statutory provisions of Companies Act for appointment, remuneration and removal of auditor and to discuss the rights, duties and liabilities of auditor
CO6	Analyze the management controls exercised within the information technology infrastructure

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	-	2	2	2	2	1
CO2	3	-	2	2	2	2	1
CO3	2	3	2	2	2	2	1
CO4	3	-	3	3	2	2	1
CO5	2	1	2	2	3	2	3
CO6	2	1	3	3	2	2	3



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SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning , definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit.	15	1,2
2	Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger - Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation	20	3
3	Depreciation and reserves – meaning – Auditor’s duty with regard to depreciation – Reserves and provisions- Distinguish reserves and provision – Depreciation of wasting Assets – Special Audit – Educational Institution, Cinema Theatres, Hospitals, & Hotels.	20	4
4	Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditorship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation.	25	5
5	Information Systems Audit (ISA) – meaning – Division of auditing in ISA environment – Impact of computerization on audit approach – online computer system audit – Types of online computer systems – audit around with the computers – procedure of audit under ISA system.	10	6

TEXT BOOKS:

1. Practical Auditing – S. Vengadamani, Margham Publications.
2. Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
3. Auditing, Principles and practice – Ravinder Kumar and virender Sharma, Eastern Eco.edn.
4. Practical Auditing – B.N. Tandon Sultan Chand and Co.,



ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	



Core Paper IX - COST ACCOUNTING

Course Code : 2006515	Credits : 4
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Identify and classify the elements of cost in order to develop cost sheet and generate tender and quotation.
CO2	Apply the techniques of inventory control for determining stock levels and economic ordering quantity.
CO3	Explain various methods of pricing material issues to prepare stores ledger.
CO4	Compare and contrast different methods of remuneration and incentive systems.
CO5	Describe the methods of absorption and recovery of overhead to prepare Overhead distribution summary.
CO6	Carry out various methods of costing to determine the cost and to propose better model in cost decisions.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	1	-	1	2	-
CO2	1	1	2	2	2	2	-
CO3	2	1	2	1	2	1	-
CO4	2	1	2	2	2	2	-
CO5	1	1	2	2	2	2	-
CO6	2	1	2	1	1	2	-



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SI NO	CONTENTS OF MODULE	Hrs	Cos
1	COST ACCOUNTING Definition, meaning and objectives- Advantages and Importance- Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of Cost Sheets and Tenders.	10	1
2	MATERIALS Stores record- purchase records- purchase order- Goods received note- Bin card- Stores Ledger - Inventory Control- ABC Analysis – Economic Ordering Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues (FIFO, LIFO, Simple Average, Weighted average methods only) - Perpetual Inventory System.	20	2,3
3	LABOUR Classification of labour costs, Time Keeping – Time booking – Basic methods of Remuneration – Time Rate System – Payment by Results - incentive schemes – Differential piece rate (Taylor’s, Merrick’s,) Premium Bonus plans (Halsey, Halsey Weir, Rowan Plans only) - labour turnover and remedial measures, treatment of idle time and over time	10	4
4	OVERHEADS: (Factory, Administration, Selling and Distribution) Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads - Calculation of “Machine Hour Rate”.	20	5
5	METHODS OF COST ACCOUNTING Job Costing (Excluding Contract Costing) – Process Costing – Normal loss and abnormal loss (Excluding Inter process profit and Equivalent production) (simple problems only) - Operation and Operating Costing	15	6

TEXT BOOKS:

1. Cost Accounting: S.P. Jain & K.L. Narang, Kalyani Publishers, Reprint 2019
2. Cost Accounting: S.P. Iyengar, Sultan Chand Publishers, Reprint 2019
3. Cost Accounting: B.K. Bhar, Academic publishers, 19e, Paperback 2012
4. Cost Accounting: Text and cases, Dr. M. P. Gupta, S. Chand & Co Pvt. Ltd., New edition 2019

REFERENCE BOOKS:

1. Cost Accounting: Saxena and Vashisht, S. Chand & Co. New edition 2019
2. Cost Accounting: T.S. Reddy & Dr. Y. Hari Prasad Reddy, Margham Publications, New edition 2019
3. Cost Accounting principles and practices: M.N. Arora, Vikas Publishing House Pvt. Ltd., New edition 2019



ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	



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Core Paper X - BUSINESS ECONOMICS

Course Code : 2006516	Credits : 4
L: P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Recall conceptual definitions in business economics
CO2	Classify and differentiate the important terms in business economics
CO3	Understand and illustrate law of demand, Elasticity of demand and Demand forecasting
CO4	Determine the law of supply, underlying assumptions and properties of Law of diminishing marginal utility and indifference curves
CO5	Explain the law of returns to scales, economies and diseconomies to scale
CO6	Analyse the price and output determination under various market forms

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	1	2	2	2	2	1
CO2	2	-	2	2	2	1	-
CO3	2	-	2	2	2	2	-
CO4	2	-	2	2	2	2	-
CO5	1	-	2	2	2	2	-
CO6	1	-	3	2	3	3	-



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Sl NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Economics – Wealth, Welfare and Scarcity - Meaning, Definition, Features, Criticisms - Positive and Normative Economics - Meaning and differences - Concepts - Accounting Profit and Economic Profit: Meaning and differences – Incremental and Marginal Costing: Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation – Concept of Efficiency: Meaning, definition, elements, and types - Definition, Nature, Scope and Significance of Economics - Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shut down cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost - Break Even Analysis - Meaning .	15	1,2
2	Demand: Meaning, Definition – Types of demand – Features - Determinants of demand - Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand – Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting - Features of good forecasting method.	15	3
3	Law of Supply and determinants: Meaning, Assumptions of law of supply - Consumer Behaviour - Utility: Meaning, Concepts and Features - Law of Diminishing Marginal utility: Meaning, Definition, Assumption, Explanation, Diagrammatical, Limitations, Criticisms – Equi -Marginal Utility: Definition, Assumption, Explanation (with diagram), Limitations, Criticisms – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – equilibrium.	15	4
4	Production: Law of Variable Proportion: Meaning, Assumption, Explanation (with diagram) - Three stages of the law: Increasing Returns, Decreasing Returns, Negative returns - Production: Function and its features – Laws of Returns to Scale: Meaning, Definition, Three stages of law of returns to scale: Stage I Increasing Returns to scale, Stage II Constant Returns to scale, Stage III Decreasing Returns to scale - Difference between Laws of variable proportion and returns to scale – Producer’s equilibrium - Least Combination Principle, Limitation - Economies of Scale – Internal and External Economies – Internal and External Diseconomies.	15	5
5	Product Pricing: Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition – Oligopoly- Meaning - features, “Kinked Demand” Curve.	15	6



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TEXT BOOKS:

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons
3. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi.

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



D.G.VAISHNAV COLLEGE (Autonomous)
Department of Corporate Secretaryship
Course - B.Com (CS)



Core Paper XI - –INCOME TAX LAW, THEORY & PRACTICE

Course Code : 2006517	Credits : 5
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Define important terms under the Income Tax Act 1961, explain the concept of Residential Status, identify the residential status, compute the incidence of Tax. Understand the concept of Salary, classify its different forms, identify and analyze the taxability of various allowances and perquisites compare different types of Provident funds.
CO2	Compare and appreciate the taxability of House properties used for different purposes. Identify the deductions and explain the taxability of Unrealized rent and loss under the head House property. Analyze the admissible deductions and specific disallowances for computing Income from Profits and Gains of Business and Profession. Explain the treatment of Depreciation and Loss under the head Business and Profession.
CO3	Define Capital assets under the Income Tax Act, 1961. Explain the concept of Capital Gains, list out the exemptions for Capital Gains, compute the Taxable Capital Gains. Understand the concept of TDS, identify and analyze different incomes taxable under other sources, Evaluate the taxability of various incomes and deductions available for each income, compute the taxable income under other sources.
CO4	Compare and appreciate the clubbing up provisions under different situations. Identify the losses that can be set off inter source and intra source. Explain the provisions for carry forward and set off of losses, Compute the Total Income after setoff and carry forward of losses.
CO5	Analyze the admissible deductions from Gross Total Incomes and specific limits and provisions for availing various deductions Differentiate between the deductions for incomes and deductions for investments / expenses. Compute the Deductions available under various sections
CO6	Discuss the powers and duties of various Income Tax Authorities, Appreciate the need and use of PAN, Explain the procedure for Assessment and discuss the different types of Assessment.



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Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	-	2	2	2	3	-
CO2	2	-	2	2	2	3	-
CO3	2	-	2	2	2	2	-
CO4	2	-	2	2	2	2	-
CO5	2	-	2	2	2	2	-
CO6	2	-	2	2	2	2	-

Sl.No.	CONTENTS OF MODULE	Hrs.	Cos
1	Income Tax Act 1961 – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year - Residential Status – Incidence of Tax – Incomes exempt from Tax Salaries - Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary	16	1
2	Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property-. Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.	16	2
3	Capital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains – Loss under head Capital Gains. Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources – Loss under the head Other Sources.	16	3
4	Provisions relating to income of other persons to be clubbed in Assessee. Total Income – Income of minor Child – Deemed Incomes.- Provisions relating to Set-off & Carry forward and Set-off of Losses. Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only)	16	4,5
5	Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.	11	6



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TEXT BOOKS:

1. Income Tax law and practice, V.P.Gaur&D.B.Narang -, Kalyani Publishers,2019
2. Students Guide to Inome Tax ,Dr. Vinod K Singhania& Dr. KapilSinghania - Tamann Publications,2019
3. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Income Tax theory, law and practice.

REFERENCE BOOKS:

1. Direct Taxes ,Dr. Vinod K Singhania& Dr. KapilSinghania - Tamann Publications,2019
2. T N Manoharan, Income Tax – Law & Practice, Snow White Publishers.2019

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	



D.G.VAISHNAV COLLEGE (Autonomous)
Department of Corporate Secretaryship
Course - B.Com (CS)
Core Paper XII - BUSINESS LAW



Course Code :2006518	Credits : 4
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Identify and analyse the nature and forms of Contracts, their regulation and relevance of the concepts and principles of Commercial Law in India.
CO2	Define the basic principles of valid contractual agreements and illustrate the impact of legislation on the Law of Contracts.
CO3	Discuss the circumstances and liabilities of parties in the case of invalid contracts and outline the remedies for breach of contract.
CO4	Explain contracts of Indemnity, Guarantee. Categorise the rights and liabilities of the parties to such contracts.
CO5	Differentiate Bailment and Pledge. State the rights and duties of bailor and bailee
CO6	Outline the Duties and Rights of various kinds of Agents and describe the legal structure to support the principles and practice of Agency.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	-	1	1	2	1	-
CO2	1	-	1	2	2	2	-
CO3	2	-	2	1	1	2	-
CO4	1	-	2	1	2	1	-
CO5	2	-	2	1	2	1	-
CO6	1	-	2	2	1	1	-



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SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning of Law – Sources of Law – Classification of Contract – Express & Implied – Valid, Void & Voidable Contracts – Executed & Executory Contracts – Unilateral & Bilateral Contracts.	10	1
2	Essential Elements of Contracts – Offer – Acceptance – Lawful Consideration- Capacity of parties.	15	2
3	Free Consent – Mistake – Misrepresentation – Fraud – Coercion – Undue influence – Lawful Objects – Discharge of Contracts – Remedies for Breach of Contracts.	15	3
4	Contract of Indemnity & Guarantee – Essentials - Difference between Contract of Indemnity & Contract of Guarantee – Revocations of Continuing Guarantee – Surety's Liability – Rights of Surety – Discharge of Surety from Liability – Bailment – Pledge.	20	4,5
5	Contract of Agency – Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Agent when personally liable – Delegations of Authority – Sub-Agent – Substituted Agent – Termination of Agency – Irrevocable Agency	15	6

TEXT BOOKS:

1. Elements of Mercantile Law , N.D.KAPOOR, Sultan Chand & Co., New Delhi.
2. Business Law, Dr. M .R. Sreenivasan, 2nd Ed., Margham Publication, Chennai.

REFERENCE BOOKS:

1. Commercial Law, Avatar Singh.
2. Business Laws, P.C.Tulsian, 2nd Ed, Tata Mcgraw Hill, New Delhi.
3. Business Law, R.S.N.Pillai and Bhagavathi, 3rd Ed., S.Chand& Co., New Delhi.

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				



D.G.VAISHNAV COLLEGE (Autonomous)
Department of Corporate Secretaryship
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ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



D.G.VAISHNAV COLLEGE (Autonomous)
Department of Corporate Secretaryship
Course - B.Com (CS)



Elective Paper I - CORPORATE GOVERNANCE

Course Code :2006519	Credits : 4
L:P:T:S : 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Understand the evolution, need and scope of corporate governance and outline the conceptual framework of corporate governance
CO2	Explain the contemporary developments in the field of corporate governance in U.S. and compare with India
CO3	Describe the legislative framework of corporate governance in different forms of business entities
CO4	Analyse the diversity in the composition of the board and its effectiveness in corporate governance
CO5	Apply the secretarial standards in board processes
CO6	Determine the relationship between corporate governance and the stakeholders

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	3	1	1	2	2	1	3
CO2	2	1	3	2	1	2	1
CO3	2	1	2	2	2	3	1
CO4	3	1	2	2	2	2	1
CO5	2	1	2	2	1	1	3
CO6	3	1	2	3	3	2	2



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Department of Corporate Secretaryship
Course - B.Com (CS)



SI No	CONTENTS OF MODULE	Hrs	Cos
1	Conceptual Framework of Corporate Governance: Introduction, Need and Scope, Evolution of Corporate Governance, Management vs. Ownership, Majority vs Minority, Corporate Governance codes in major jurisdictions, Sarbanes Oxley Act, US Securities and Exchange Commission; OECD Principles of Corporate Governance; Developments in India, Corporate Governance in Indian Ethos, Corporate Governance – Contemporary Developments.	15	1,2
2	Legislative Framework of Corporate Governance in India: Listed Companies, Unlisted Companies, PSUs, Banks and Insurance Companies.	15	3
3	Board Effectiveness: Composition and Structure, Duties and Liabilities, Evolution of Jurisprudence, Diversity in Board Room, Women Director, Nominee Directors; Selection and Appointment Process, Independent Directors: expectations, liabilities and their role, code of conduct, responsibilities and effectiveness.	15	4
4	Board Processes through Secretarial Standards. Board Committees: Composition & Terms of Reference, Roles and Responsibilities.	15	5
5	Corporate Governance and Shareholders' Rights. Corporate Governance and other Stakeholders: Employees, Customers, Lenders, Vendors, Government and Regulators, Society, etc.	15	6

TEXT BOOKS:

1. Corporate Governance, Principles, policies and Practices – A.C. Fernando, Pearson Education
2. Business, Ethics and Corporate Governance - A.C. Fernando, Pearson Education
3. Corporate Governance – IICA, Taxmann
4. Business Ethics- Concepts and Cases – Manuel G. Velasquez
5. The Art of Corporate Governance – Dr. Joffy George
6. Journals – (a) ICSI – Chartered Secretary (b) ICSI – Student Company Secretary – E-bulletin
7. Companies Act, 2013 and Rules
8. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015



ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



Core Paper XIII - MANAGEMENT ACCOUNTING

Course Code : 2006620	Credits : 4
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03 60	ESE Marks :

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Define Management accounting. List out the functions of management accounting Discuss the use of Management accounting as a tool in decision making. Analyze the role of management accountant with regard to evolving the financial policy of an industrial enterprise. Differentiate management accounting, financial accounting and cost accounting.
CO2	Identify the role of ratio analysis in the interpretations. Explain the different techniques of analysis and interpretations of financial statements. .Prepare comparative income statement using the financial statement of a company. Categorize the ratios based on the various heads. Give an interpretation for the financial statement using ratio analysis.
CO3	State the significance of fund flow statement. Describe the significance of fund flow statement. Use the fund flow statement to predict the financial position of a company.
CO4	Construct new cash flow statement of the company from the past two years. Compare the fund flow statement and cash flow statement.
CO5	List out the uses of budget in management. Give examples of five budgets that may be prepared and employed by a manufacturing company. Prepare a proforma of flexible budget of a manufacturing concern for their imaginary activity levels in a suitable form. Outline a plan for sales budget and purchase budget. What considerations are necessary in the preparation of such budgets. Generate a sample cash budget for a manufacturing company.
CO6	List out the limitations of BEP. Explain the concepts of BEP and CVP. Analyze the terms marginal costing and absorption costing and bring out its difference. Develop a break even chart to find the various levels of activity.



Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	1	2	1	3	1
CO2	1	3	2	1	2	2	-
CO3	1	3	1	1	2	1	-
CO4	1	3	1	1	1	1	
CO5	1	1	2	1	2	2	-
CO6	1	1	1	1	1	1	-

SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Management Accounting – Meaning, Scope, Importance and Limitations - Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting.	5	1
2	Analysis and interpretation of Financial Statements- nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis. Ratio analysis - interpretation, benefits and limitations. Classifications of ratios - liquidity, profitability, turnover, Solvency.	20	2
3	Fund Flow Statement - Cash Flow Statement (As per A.S.-3)	20	3,4
4	Budget and budgetary control- meaning, objectives, merits and demerits- types of budgets- production, cash and flexible budgets	15	5
5	Marginal Costing (excluding Decision-Making) - Absorption Costing and Marginal Costing - CVP Analysis - Break-Even Analysis - Break Even Chart	15	6

TEXT BOOKS:

1. RSN Pillai&Bagavati, Management accounting- S Chand & Co Ltd – New Delh
2. T.S.Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication

REFERENCE BOOKS:

1. S N Maheswari, Management Accounting – Sultan Chand Publications
2. Sharma and ShashiK.Gupta- Management accounting, Kalyani Publishers
3. MY Khan and P K Jain, Management Accounting, McGraw Hill



ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	10
Understand	5
Apply	20
Analyse	15
Evaluate	10
Create	



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Core Paper XIV - PRINCIPLES OF FINANCIAL MANAGEMENT

Course Code :2006621	Credits : 4
L:P:T:S : 6:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	List out the objectives of financial management and identify the sources of fund
CO2	Define and understand, leverages and its types
CO3	Apply the techniques of capital budgeting for investment decisions
CO4	Compute cost of capital and classify them
CO5	Explain dividend policies and describe various dividend models
CO6	Determine the factors influencing working capital and to forecast working capital requirements

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	2	2	3	2	1
CO2	2	1	2	2	2	3	1
CO3	2	1	2	2	2	3	1
CO4	1	1	2	2	2	3	1
CO5	2	1	2	2	2	2	1
CO6	2	3	2	2	2	3	1



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NO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management - Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept. (Theory only).	10	1,2
2	Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period – Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR) – Risk Analysis.	20	3
3	Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC).	15	4
4	Dividend policies – Factors affecting dividend policies - Company Law provisions on dividend payment –Various Dividend Models (Walter’s, Gordon’s, M.M. Hypothesis) (Theory only).	15	5
5	Working capital – components of working capital – working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements.	15	6

REFERENCE BOOKS:

1. Financial Management - I.M. Pandey
2. Financial Management – Prasanna Chandra
3. Financial Management – S.N. Maheswari

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom’s Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				



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ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



Core Paper XIV - GOODS AND SERVICE TAX & CUSTOMS LAW

Course Code : 2006622	Credits : 4
L:P:T:S : 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Identify the Concept of Goods & Service Tax. Identify the need of GST in India Define the concept of Supply
CO2	Describe the Input Tax Credit under GST.
CO3	Discuss the procedure for registration under GST. Explain Tax Invoice. Explain the procedure for cancellation of registration
CO4	Describe the Accounts and Records to be maintained under Sec 39 of GST Act Differentiate Electronic Cash Ledger and Electronic Credit Ledger
CO5	Analyze the concept of Customs Duty. Describe the different types of Customs Duty Outline the procedure for Assessment of Customs duty
CO6	List the procedures for Export and Import under Customs Duty. Describe Baggage Rules & Exemptions

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	-	1	1	2	1	-
CO2	1	-	1	1	2	1	-
CO3	1	-	1	1	1	1	-
CO4	1	-	1	1	1	1	-
CO5	1	-	1	1	1	1	-
CO6	1	-	1	1	1	1	-



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SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act) - Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act.)	20	1
2	Input Tax Credit – Eligibility and conditions – Registration – Persons liable for registration – Compulsory registration – Procedure for registration- Amendment of registration- Cancellation of registration.- Tax invoice, Credit and Debit Notes	15	2,3
3	Accounts and Records – Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Returns – Furnishing details of outward supplies – Furnishing details of inward supplies- Furnishing of returns. (Section 39 of CGST Act)	15	4
4	Basic Concepts- Important Definitions, Territorial Waters, High Seas,- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods , Procedure for Assessment of Customs duty	10	5
5	Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions	15	6

TEXT BOOKS & REFERENCE BOOKS:

1. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
2. Goods & Services Tax – CA. Rajat Mohan, Bharat's Publication
3. ICAI Study material- IPCC – Indirect Taxes, ICAI Publication New Delhi, 2019 .
4. Understanding GST : Kamal Garg, Barat's Publication.
5. Indirect Taxes – Datey – Tax man publications
6. Study material – CA final- paper 8- Indirect Tax laws- Modules 1 & 2



ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



Elective Paper II - ENTREPRENEURIAL DEVELOPMENT

Course Code :2006623	Credits : 5
L:P:T:S : 5:0:0:0	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Define the key terms, List the attributes and functions, Classification of entrepreneurs and Enumerate the factors influencing entrepreneurs.
CO2	Discuss the various agencies for entrepreneurial development and their functions.
CO3	Use the various business idea generation techniques and Prepare a business project proposal incorporating the various techniques of ranking a business proposal.
CO4	Construct a framework for a typical EDP.
CO5	Explain the role of entrepreneurs in economic growth.
CO6	Analyse the recent trends in entrepreneurship and evaluate the development of women entrepreneurs.

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	1	-	2	3	2	1	-
CO2	1	-	2	3	1	1	-
CO3	2	-	2	3	2	1	-
CO4	1	-	2	3	2	1	-
CO5	1	-	2	3	3	1	-
CO6	1	-	1	3	2	2	2



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Sl No	CONTENTS OF MODULE	Hrs	Cos
1	UNIT I Concept of Entrepreneurship – Entrepreneurship – Meaning – Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneur.	10	1
2	UNIT II Entrepreneurial Development – Agencies - Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute - All India Financial Institutions (IDBI, IFCI, ICICI, IRDBI.)	15	2
3	UNIT III Business Idea Generation Techniques - Identification of Business Opportunities - Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report Tools of Appraisal.	20	3
4	UNIT IV Entrepreneurial Development Programmes (EDP) - their role, relevance and achievements - Role of Government in organizing EDPs - critical evaluation.	15	4
5	UNIT V Role of Entrepreneur in economic growth - strategic approaches in the changing economic scenario for Small-Scale Entrepreneurs – Networking - Niche play, Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship.	15	5,6

TEXT BOOKS:

1. Srinivasn N.P. – Entrepreneurial Development, Sultan Chand Publishers.
2. Saravanavel – Entrepreneurial Development
3. Jayashree Suresh- Entrepreneurial Development, Margham Publications

REFERENCE BOOKS:

1. Vasant Desai- Project Management
2. P.C. Jain- Handbook for New entrepreneurs
3. Dr. C.B. Gupta & Dr. S.S. Khanka- Entrepreneurship & small business, S.Chand



ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	CIA-1	CIA2	GENERIC SKILLS	ATTENDANCE
Marks (out of 40)	10	15	10	5
Remember	3	5	5	
Understand	3			
Apply	4	5	5	
Analyze		5		
Evaluate				
Create				

ESE – END SEMESTER EXAMS (60 Marks)

Bloom's Category	Tests
Remember	15
Understand	10
Apply	15
Analyse	10
Evaluate	10
Create	



INSTITUTIONAL TRAINING – PROJECT REPORT AND VIVA VOCE

Course Code : 2006624	Credits : 5
L:P:T:S : 0:5:0:0	CIA Marks : 50
Exam Hours : 01	ESE Marks : 50

Course Outcomes: At the end of the Course, the Student will be able to:

CO1	Identify, gather, organize, analyze and interpret the data relating to a particular concept
CO2	Demonstrate the conceptual understanding of the topic chosen for presentation
CO3	Develop presentation and leadership skills
CO4	Demonstrate the skills required for effective presentations
CO5	Justify the methodology of presenting the topic chosen
CO6	Apply the creative approaches in designing and delivering the content of presentation

Mapping of Course Outcomes to Program Specific Outcomes:

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	2	2	2	3	2	2
CO2	3	2	2	3	2	3	2
CO3	3	2	3	2	2	2	3
CO4	3	2	2	2	3	2	2
CO5	2	1	3	3	2	2	2
CO6	2	2	2	3	2	2	2



Institutional Training Project Report evaluation Guidelines:

- A panel consisting of One External Examiner and one internal guide will evaluate the project report and conduct viva voce examinations
- The External examiner in the panel will value the Project report and viva voce for a maximum of 50 marks.
- Internal guide will also value the project report for 50 marks.

CIE & SEE Components:

1. The marks given by guide will be considered as CIA component.
2. The marks given by Panel will be considered as ESE component.

Criteria for allotting marks:

Sl.NO	Criteria	Marks
1.	Introduction, Scope and Significance	10
2	Contents and adequacy of coverage	5
3	Communication skills and level of confidence	5
4	Topic Knowledge	10
5	Recent trends and creativity	10
6.	Time Management, Question and answer Session	10
TOTAL		50

ASSESSMENT PATTERN

CIA- Continuous Internal Assessment (50 Marks)

Bloom's Category	Tests
Remember	5
Understand	5
Apply	15
Analyse	10
Evaluate	10
Create	5

ESE – END SEMESTER EXAMINATION (50 Marks)

Bloom's Category	Tests
Remember	5
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