



University of Madras

Chepauk, Chennai 600 005

[Est. 1857, State University, NAAC 'A' Grade, CGPA 3.32, NIRF 2019 Rank: 20]

Website: www.unom.ac.in, Tel. 044-2539 9561

Curriculum and Syllabus for Undergraduate Programme in Corporate Secretaryship

(With effect from the Academic Year 2020-21)

February 2020

Note: The Board of Studies Commerce and Allied Degree Courses is designed learning Outcome Based Curriculum Framework prescribed by UGC for **B.Com. Corporate Secretaryship** Programme.

3. COURSE STRUCTURE

SEMESTER 1

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART I	Paper I	Language I	3	4	25	75	100
PART II	Paper I	English I	3	4	25	75	100
PART III	Core1	BGE-CSC01 – Financial Accounting@	4	6	25	75	100
	Core2	BGE-CSC02 – Business Communication@	4	6	25	75	100
	Allied1	BCS-DSA01 - International Trade	5	6	25	75	100
PART IV	SS1	Soft Skill I	3	2	50	50	100
		Basic Tamil/Advanced Tamil/NME-I*	2	2	25	75	100

*NME: Choose Any One the paper from the other Department

SEMESTER II

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART I	Paper II	Language II	3	4	25	75	100
PART II	Paper II	English II	3	4	25	75	100
PART III	Core3	BGE-CSC03 – Advanced Financial Accounting@	4	6	25	75	100
	Core4	BCS-DSC04 – Corporate Management	4	6	25	75	100
	Allied2	BGE-CSA01 - Business Economics@	5	6	25	75	100
PART IV	SS2	Soft Skill II	3	2	50	50	100
		Basic Tamil/Advanced Tamil/NME-II*	2	2	25	75	100

*NME: Choose Any One the paper from the other Department

SEMESTER III

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART I	Paper III	Language III	3	4	25	75	100
PART II	Paper III	English III	3	4	25	75	100
PART III	Core5	BGE-CSC05 – Corporate Accounting@	4	6	25	75	100
	Core6	BCS-DSC06 – Company Law and Secretarial Practice	4	6	25	75	100
	Allied3	BGE-CSA3A - Business Statistics@	5	6	25	75	100
PART IV	SS3	Soft Skill III	3	2	50	50	100
		Environmental Studies		2	Examination will be held in semester IV		

SEMESTER IV

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART I	Paper IV	Language IV	3	4	25	75	100
PART II	Paper IV	English IV	3	4	25	75	100
PART III	Core7	BGE-CSC09 – Advanced Corporate Accounting@	4	6	25	75	100
	Core8	BGE-CSC12 – Indirect Taxation@	4	5	25	75	100
	Allied4	BCS-DSA04 – Securities Laws & Market Operations	5	6	25	75	100
PART IV	SS4	Soft Skill IV	3	2	50	50	100
		Environmental Studies	2	2	25	75	100

SEMESTER V

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART III	Core9	BCS-DSC09 – Cost Accounting	4	6	25	75	100
	Core10	BCS-DSC10 - Corporate Governance and Ethics	4	6	25	75	100
	Core11	BGE-CSC06 – Business Laws@	4	5	25	75	100
	Core12	BGE-CSE1A – Income Tax Law & Practice – I@	4	6	25	75	100
	Elective1	BGE-CSC08 – Marketing@	5	5	25	75	100
PART IV		Value Education	2	2	25	75	100

SEMESTER VI

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART III	Core13	BCS-DSC13 – Industrial Laws	4	6	25	75	100
	Core14	BGE-CSC18 – Management Accounting@	4	6	25	75	100
	Core15	BGE-CSC19 – Entrepreneurial Development@	4	6	25	75	100
	Core16	BGE-CSE2A – Income Tax Law & Practice – II@	4	6	25	75	100
	Elective2	BCS-DSE02 – Institutional Training	5	6	20	80	100
PART V		Extension Activities	1				

@ - Common Subject of other B.Com Courses.

PATTERN OF QUESTION PAPER

Part	Total questions	Questions to be answered	Marks per Question	Total Marks
A (50 words)	12	10	2	20
B (200 words)	7	5	5	25
C (500 words)	3	5	10	30
Maximum Marks for End Semester External Examination				75

Note:

*** The question shall cover 20% theory and 80% problems in the Practical Papers. Norm adopted by B.Com General is applicable for common practical papers.**

*** The question shall cover 80% provisions of Company Law and 20% relating to Secretarial duties for Company Law and Secretarial Practice.**

LIST OF PAPERS WITH COMMON SYLLABUS FOR BOTH B.COM (CORPORATE SECRETARYSHIP) AND B.COM (GENERAL) (As per the consensus of both the Board of Studies)

SEMESTER I

1. Financial Accounting
2. Business Communication

SEMESTER II

3. Advanced Financial Accounting
4. Business Economics

SEMESTER III

5. Corporate Accounting - I
6. Business Statistics

SEMESTER IV

7. Advanced Corporate Accounting
8. Indirect Taxation

SEMESTER V

9. Business Laws
10. Income Tax Law & Practice I
11. Marketing

SEMESTER VI

12. Management Accounting
13. Entrepreneurial Development
14. Income Tax Law & Practice II

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC01

CORE-I: FINANCIAL ACCOUNTING

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM),
BCom(CA) & BCom(ISM)

Inst.Hrs : 6
Credits : 4

YEAR: I
SEMESTER: I

OBJECTIVES:

- To enable the students to understand the system of preparing financial statements for various types of organisation
- To familiarize the students with knowledge about financial reporting standards

OUTCOMES:

- The students will be able to analyse and prepare financial statement of different types of organisation
- The students will be aware of the various amendments in financial reporting

UNIT I: Preparation of Financial Statement

Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non trading organisation

UNIT II: Depreciation and Insurance Claims

Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015

Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause(Loss of stock only)

UNIT III: Single entry system

Meaning and Features of Single entry-Defects-Difference between single entry and double entry system-Methods of calculation of Profit-Statement of Affairs Method-Conversion Method

UNIT IV: Rectification of Errors and Bank Reconciliation Statement

Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.

UNIT V: Hire Purchase and Instalment System

Hire Purchase System- Default and repossession-Hire purchase trading account
Instalment System-Calculation of Profit.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOK:

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah – Concepts Building Approach to Financial Accounting – CENGAGE, New Delhi
3. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi
2. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai
3. Shukla & Grewal, Advanced Accounting, S.Chand & Co. New Delhi
4. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi

WEB REFERENCE:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC02

CORE-II: BUSINESS COMMUNICATION

Common to BCom(A&F) as Allied, BCom(CS), BCom(BM) & BCom(MM)

Inst.Hrs : 6

Credits : Core 4 / Allied 5

YEAR: I

SEMESTER: I

OBJECTIVES:

- To facilitate the students to understand the concept of Communication.
- To Know the basic techniques of the modern forms of communication

OUTCOME:

- Students understand the concept of communication and familiarise with modern form of communication.

UNIT I: Communication

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letters – Layout.

UNIT II: Business Letters

Kinds of Business Letters: Interview – Application for a situation – Interview -Appointment – Acknowledgement – Promotion – Enquiries – Reply letter – Orders – Sales letter – Circular letter – Complaint letter.

UNIT III: Correspondence

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

UNIT IV: Reports and Meetings

Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

UNIT V: Forms of Communication

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites – uses of the various forms of communication.

Recommended Texts

1. Mallika Nawal –Business Communication – CENGAGE
2. Pragyath, K. Shalini , Debankita Ray - Corporate Communication – CENGAGE

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

3. C.B.Gupta - Essentil Business Communincation - CENGAGE
4. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
5. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
6. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
7. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
8. Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London.
9. Mary Ellen Guffey, Business Communication – Process and Product -International Thomson Publishing - Ohio.
10. Sundar K.A, Business communication Vijay Nicole imprints Pvt. Ltd., Chennai.

E- RESOURCES

www.newagepublishers.com
www.managementstudyguide.com
www.businesscommunication.org
www.smallbusiness.chorn.com

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

BCS-DSA01

ALLIED-I: INTERNATIONAL TRADE

Inst.Hrs : 6
Credits : 5

YEAR: I
SEMESTER: I

Course Objectives:

1. To acquire specialised knowledge in international trade
2. To learn about WTO and how globalisation of Economy takes place.

UNIT I

Theories of International Trade – Ricardo – Haberlers Opportunity cost -Heckscher Ohlin theorem.

UNIT II

Trade policy – case for protection – Regional integration – European Union – EEC- UNCTAD – GATT – Asian – Development Bank.

UNIT III

WTO – Functions of WTO – An Overview.

UNIT IV

Balance of payments – Disequilibrium – Remedies – Exchange control – Purchasing Power parity Theory.

UNIT V

International monetary system – IMF – SDR – International liquidity – IBRD.

SUGGESTED READINGS

1. K.R.Gupta – International Economics, Atlantic Publisher Distributors Pvt Ltd.
2. P. Saravanan – International Marketing
3. S.Sankaran – Money, Banking and International Trade, Margham Publication, Chennai.
4. Francis Cherunilam – International Trade and Export Management, Himalaya Publishing House.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC03

CORE-III: ADVANCED FINANCIAL ACCOUNTING

Common to BCom(A&F), BCom(CS), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 4

YEAR: I

SEMESTER: II

OBJECTIVES

To enable the students to understand the system of preparing financial statements for various types of organisation

- To familiarize the students with knowledge about financial reporting standards

OUTCOME:

- The students will be able to understand the preparation of financial statements for business units other than corporate undertaking and their utility.

Unit I: Branch Accounts

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

Unit II: Departmental Accounts

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

Unit III: Partnership Accounts

Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit IV: Partnership Accounts

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

Unit V: Accounting Standards for financial reporting

Objectives and uses of financial statements for users-Role of accounting standards-Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS-Difference between Ind AS and IFRS.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi
3. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

SUGGESTED READINGS:

1. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
3. Tulsian P.C.-Financial Accounting.
4. Parthasarathy, S .& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

WEB REFERENCE:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.onlinelibrary.wiley.com

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

BCS-DSC04

CORE-IV: CORPORATE MANAGEMENT

Inst.Hrs : 6
Credits : 4

YEAR: I
SEMESTER: II

Course Objectives:

- To make the students to understand the basic concept of management.
- To prepare the students to know about the significance of management in corporate world

UNIT I - Introduction to Management

Nature and functions of Management – Principles – role and function of Manager – Levels of Management – Development of Scientific Management and other Schools of thought and Approaches.

UNIT II - Planning and Organising

Planning – need and importance – forms – types – steps – decision making – types – process.
Organisation – types – Organisation structure – Centralisation and Decentralisation – Departmentation.

UNIT III - Human Resource Management

Human Resource – HRM and Personnel Management – Recruitment, Selection and Training methods – Human Resource Audit.

UNIT IV - Performance Appraisal and Incentives

Performance Appraisal – methods – promotions and transfer – incentives – monetary and non-monetary- welfare and social security measures.

UNIT V - Direction and Control

Direction – purpose – requirements of effective direction – motivation theories.
Co-ordination – need, type and techniques for excellent co-ordination – controlling- meaning and importance – control process.

SUGGESTED READINGS:

1. Weihrich and Koontz, Essentials of Management, McGraw Hill, New Delhi
2. Dinakar Pagare, Principles of Management, Sultan Chand & Sons, New Delhi.
3. C.B.Gupta – Business Management, Sultan Chand & Sons, New Delhi.
4. L.M.Prasad – Principles of Management, Sultan Chand & Sons, New Delhi.
5. L.M.Prasad – Human Resource Management, Sultan Chand & Sons, New Delhi.
6. Ashwathappa, Human Resource Management, Tata McGraw Hill, New Delhi.
7. Tripathi - Human Resource Management, Sultan Chand & Sons, New Delhi.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSA01

ALLIED-I: BUSINESS ECONOMICS
Common to BCom(CS)-II Sem., BCom(BM),BCom(MM),
BCom(CA) & BCom(ISM)

Inst.Hrs : 6
Credits : 5

YEAR: I
SEMESTER: I

OBJECTIVES:

- To facilitate the students to understand the concept of Communication.
- To Know the basic techniques of the modern forms of communication

OUTCOME:

- Students understand the concept of communication and familiarise with modern form of communication.

UNIT-I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- **Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.**

UNIT-II

Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

UNIT-III

Consumer Behaviour : Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT-IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

UNIT-V

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods-

RECOMMENDED TEXTS

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment-Himalaya Publishing House -Mumbai–4.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L.Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi.
7. T. Aryamala – Business Economics- Vijay Nicole Imprints Private Ltd.,

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC05

CORE-V: CORPORATE ACCOUNTING

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM) & BCom(CA)

Inst.Hrs : 6

YEAR: II

Credits : 4

SEMESTER: III

OBJECTIVES

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

OUTCOME:

- The students will learn the accounting procedures of corporate undertaking and their financial statement preparations

UNIT – I Share Capital

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

UNIT – II Debentures & Underwriting

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

UNIT – III Final Accounts

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

UNIT –IV Valuation of Goodwill & Shares

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

UNIT – V Accounting for Insurance Companies

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. Raj Kumar Sah-Concepts Building Approach to Corporate Accounting-Cengage,New Delhi.
2. Gupta,R.L & Radhaswamy, M ,Advanced Accounts, Sulthan Chand, New Delhi.

BOOK REFERENCE:

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Shukla &Grewal & Gupta ,Advanced Accounting ,S. Chand & Co., New Delhi
3. ReddyT.S.&Murthy,A ,Corporate Accounting ,Margham Publications, Chennai.

WEB RESOURCE:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.education.svtuition.org

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

BCS-DSC06

CORE-VI: COMPANY LAW & SECRETARIAL PRACTICE

Inst.Hrs : 6
Credits : 4

YEAR: II
SEMESTER: III

Course Objectives

- To acquire knowledge at practical and procedural aspects of a company formation and e-governance including digital signature and compliance requirements.

UNIT I - INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY

Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration – Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of Corporate veil.

Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

UNIT II - PROSPECTUS & SHARECAPITAL

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis-statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus.

Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

UNIT III - MEMBERS AND SHAREHOLDERS

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

UNIT IV - KEY MANAGERIAL PERSONNEL AND MEETINGS

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification.

Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice , Agenda, minutes and resolution – Secretarial duties in meetings.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

UNIT V - WINDING UP

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel.

Practical orientation – To encourage the students to role play as company secretary in any meeting of the company (conduct Mock meeting)

Suggested Readings:

1. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act 2013)
2. N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
3. Gaffoor & Thothadri – Company Law and Secretarial Paractice, Vijay Nicole Prints, Chennai
4. V.Balachandran and M.Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Pprints, Chennai
5. Taxman’s Companies Act 2013 - Taxman Publications, New Delhi
6. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.
7. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

Journals:

- India business Law Journal, Vantage Asia publishing Limited
- Law Journal/ Corporate Law Reporter
- Symbiosis Contemporary Law Journal
- ICSI - Journals & Bulletins

E – learning resources

- www.indianlawjournal.org
- www.icsi.edu
- www.clioindia.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSA3A

ALLIED-III(A): BUSINESS STATISTICS

Common to BCom(A&F), BCom(CS), BCom(BM), BCom(MM),
B.Com(Co-op), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : 5

YEAR: II

SEMESTER: III

OBJECTIVES

To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario

- To Customize the Importance of Business Statistics for the Commerce Students

UNIT-I Introduction

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data-
Presentation of Statistical Data-Graphs and Diagrams

UNIT-II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and
Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile
Deviation-Skeweness and Kurtosis- Lorenz Curve

UNIT-III Correlation and Regression Analysis

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank
Correlation- Regression- Meaning-Linear Regression.

UNIT- IV Time Series

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time
Series- Additive and Multiplicative Models- Determination of Trend By Semi Average,
Moving Average and Least Square(Linear Second Degree And Exponential) Methods-
Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to
Trend and Link Relative Methods

UNIT-V Index Numbers

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers-
Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index
Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price
Index and Its Uses- Statistical Quality Control

SUGGESTED READINGS

1. Dhingra IC & MP Gupta, Lectures In Business Statistics, Sultan chand and Sons, New Delhi 2009
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultan chand and Sons, New Delhi, 9th Edition 2013
3. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
4. Richard Levin and David Rubin, Statistics for Management, Prentice Hall Of India, New Delhi, 2011,7th Edition
5. Sharma J K, Fundamentals of Business Statistics, Second Edition, Vikas Publishing House Private Limited, 2013
6. Siegel, Andrew, Practical Business Statistics, Irwin Mcgraw Hill International Edition 4th
7. Rajagopalan SP and Sattanathan R B Business Statistics and Operations Research, Vijay Nicole Imprint Private Limited, Chennai

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC09

CORE-IX: ADVANCED CORPORATE ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(BM) & BCom(CA)

Inst.Hrs : 6
Credits : 4

YEAR: II
SEMESTER: IV

OBJECTIVES

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

OUTCOME:

- The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements

UNIT I: Internal Reconstruction

Meaning - Alteration of share capital – Accounting Procedures.

UNIT II: Amalgamation, Absorption & External Reconstruction

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

UNIT III: Liquidation

Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration.

UNIT IV: Consolidation

Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

UNIT V: Accounting For Banking Companies

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

- 1.Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.
- 2.Gupta, R.L.&Radhaswamy,M., Advanced Accounts, Sulthan Chand &Sons, New Delhi.

REFERENCE BOOKS:

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.
2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, NewDelhi

WEB RESOURCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.education.svtuition.org

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC12

CORE-XII: INDIRECT TAXATION
Common to BCom(A&F), BCom(CS) & BCom(BM)

Inst.Hrs : 5
Credits : 4

YEAR: II
SEMESTER: IV

OBJECTIVES:

- To facilitate the students to gain knowledge of the principles of Indirect Taxation.
- To enable the students to gain knowledge of Goods and Services (GST)
- To highlight the students about customs duty.

OUTCOME:

- The students will be able to understand the concepts of Indirect taxation, types and Assessment procedures.

UNIT – I Introduction

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance

UNIT – II GST – Overview & Concepts

Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.

UNIT – II GST Taxation/ Assessment proceedings

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. Relevance of Cross Empowerments

UNIT-IV GST Audit

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profitteering Authority – GST Practitioners – eligibility and Practice and Career avenues

UNIT-V Customs duty

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes

Recommended Texts

1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi

SUGGESTED READINGS

1. Sweta Jain GST law and practice Taxmann Publishers, July 2017
2. V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
3. C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
4. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
5. Dr.M. Govindarajan- A practical guide send text publishers July 2017

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

BCS-DSA04

ALLIED-IV: SECURITIES LAWS AND MARKET OPERATIONS

Inst.Hrs : 6
Credits : 5

YEAR: II
SEMESTER: IV

Course objectives

To promote conceptual understanding and in-depth knowledge of trading in securities and its implication in financial markets.

UNIT I - Primary Market / New Issue Market

Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.

UNIT II - Secondary Market / Stock Exchange

Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.

UNIT III - Financial Instruments in New Issue & Secondary Market

Treasury bills- Commercial bills- Certificate of deposits- Equity shares- Preference shares- Sweat equity shares- Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.

UNIT IV - Mechanism of Stock Market Trading

Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps

Market indexes – SENSEX, NIFTY & CNX NIFTY (Basics)

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

UNIT V - Credit Rating Agency

Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE

Practical orientation

To give practical exposure to students relating to stock trading and market indexes reading of various sectors like manufacturing, pharmaceuticals, health, aviation, hospital etc.

- 1. Assignment**
- 2. Collage on IPO Issues.**

Suggested Readings

1. Dr. L. Natarajan - Securities Laws & Market Operations, Margham Pub. Chennai.
2. K.Natarajan, E.Gordon – Financial market & Services, Himalaya publishing House, Mumbai.
3. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai.
4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi
5. MachiRaju.H.R – Working of Stock Exchange in India, New Age International.
6. Chandrate K.R; et al : Capital issue, SEBI & Listing; Bharat Publishing House
7. V.K . Bhaliya – Financial Derivatives – Risk Management, Sultan Chand ltd, New Delhi.

JOURNALS

- Taxman – SEBI and Corporate Laws
- Corporate Law Advisor
- SEBI Monthly Bulletins
- NSE Yearly Publications

e-LEARNING RESOURCES

- <http://corporatefinanceinstitute.com>
- www.bseindia.com
- www.managementstudyguide.com
- www.investopedia.com

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

ENVIRONMENTAL STUDIES PROGRAMME
ABILITY ENHANCEMENT COMPULSORY COURSES
(AECC- Environmental Studies)

Syllabus with effect from the academic year 2018-2019
(i.e. for batch of candidates admitted to the course from the academic year 2017-18)

Credits: 2

II Year / III/IV Sem.

Unit 1: Introduction to Environmental Studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; concept of sustainability and sustainable development.

Unit 2 : Ecosystem (2 lectures)

- What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:
Food chains, food webs and ecological succession, Case studies of the following ecosystem:
 - a) Forest ecosystem
 - b) Grassland ecosystem
 - c) Desert ecosystem
 - d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

Unit 3: Natural Resources : Renewable and Non – renewable Resources (6 lectures)

- Land resources and land use change: Land degradation, soil erosion and desertification.
- Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water : Use and over –exploitation of surface and ground water, floods, droughts, conflicts over water (international and inter-state).
- Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit 4: Biodiversity and Conservation (8 lectures)

- Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hot spots
- India as a mega- biodiversity nation, Endangered and endemic species of India.
- Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ Conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5: Environmental Pollution (8 lectures)

- Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution.
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste
- Pollution case studies.

UNIVERSITY OF MADRAS

U.G. DEGREE COURSE

Unit 6: Environmental Policies & Practices (8 lecturers)

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.

Unit 7: Human Communities and the Environment (7 lectures)

- Human population growth, impacts on environment, human health and welfare.
- Resettlement and rehabilitation of projects affected persons; case studies.
- Disaster management: floods, earthquake, cyclone and landslides.
- Environmental movements : Chipko, Silent Valley, Bishnois of Rajasthan.
- Environmental ethics : Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies(e.g. CNG Vehicles in Delhi)

Unit 8 : Field Work (6 lectures)

- Visit to an area to document environmental assets: river / forest/ flora/ fauna etc.
- Visit to a local polluted site – Urban / Rural/ Industrial/ Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystem- pond, river, Delhi Ridge etc.

(Equal to 5 Lectures)

Suggested Readings:

1. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
2. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
3. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
4. Gleick,P.H.1993.Water Crisis. Pacific Institute for Studies in Dev.,Environment & Security. Stockholm Env.Institute, Oxford Univ.Press.
5. Groom, Martha J., Gary K.Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates,2006.
6. Grumbine,R.Edward, and Pandit,M.K2013.Threats from India's Himalayas dams .Science,339:36-37
7. McCully,P.1996.Rivers no more :the environmental effects of dams(pp.29-64).Zed books.
8. McNeill,John R.2000.Something New Under the Sun: An Environmental History of the Twentieth Century.
9. Odum,E.P.,Odum, H.T.& Andrees,J.1971.Fundamental of Ecology. Philadelphia Saunders.
10. Pepper,I.L.,Gerba,C.P & Brusseau,M.L.2011.Environmental and Pollution Science. Academic Press.
11. Rao,M.N.& Datta,A.K1987.Waste Water Treatment. Oxford and IBH Publishing Co.Pvt.Ltd.
12. Raven,P.H.,Hassenzahl,D.M & Berg,L.R.2012 Environment.8th edition. John Willey & sons.

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

13. Rosencranz, A., Divan,S.,& Noble, M.L.2001.Environmental law and policy in India. Tirupathi 1992.
14. Sengupta,R.2003.Ecology and Economics: An approach to sustainable development.OUP
15. Singh,J.S.,Singh,S.P and Gupta,S.R.2014.Ecology,Environmental Science and Conservation. S.Chand Publishing, New Delhi.
16. Sodhi,N.S.,Gibson,L.&Raven ,P.H(eds).2013.Conservation Biology :Voices from the Tropics. John Willey & Sons.
17. Thapar,V.1998.Land of the Tiger: A Natural History of the Indian Subcontinent.
18. Warren,C.E.1971.Biology and water Pollution Control. WB Saunders.
19. Willson,E.O.2006. The Creation: An appeal to save life on earth..New York: Norton.
20. World Commission on Environment and Development.1987.Our Common Future. Oxford University Press.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

BCS-DSC09

CORE-IX: COST ACCOUNTING

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: V

Course Objectives:

To gain knowledge on ascertainment of the cost of goods & services accurately on cost control.

UNIT – I 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.

UNIT – II 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 - Perpetual Inventory System.

UNIT – III Labour

Importance of Labour Cost Control- Various Methods of Wage Payments - Calculation of Wages - Methods of Incentives (Bonus) Schemes - Recording Labour time- Treatment of “OVER TIME” and “IDLE TIME”- Labour Turn Over (L.T.O)

UNIT – IV Overheads (Factory, Administration, Selling and Distribution)

Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

UNIT – V Methods of Costing

Unit Costing – Job Costing (Excluding Contract Costing) – Process Costing – Simple Process Accounts (Excluding Inter Process Profits and Equivalent Production, Joint Product) – Operation and Operating Costing.

Practical orientation - Students can be advised to prepare a model cost sheet with the help of published financial reports of manufacturing industries.

Suggested Readings:

1. B.K.Bhar – Cost Accounting, Academic Publishers.
2. Jain & Narang – Cost and Management Accounts, Kalyani Publishers,
3. S.N.Maheshwari – Cost & Management Accounts, Sultan Chand & Sons, New Delhi.
4. S.P.Iyengar – Cost Accounting principles and practice, Sultan Chand & Sons, New Delhi.
5. T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting, Margham Publications, Chennai.
6. A.Murthy & S.Gurusamy, Cost Accounting, Vijay Nichole Prints, Chennai.
7. S.Thothadri & S. Nafeesa, Cost Accounting, McGraw Hill Edu., New Delhi.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

BCS-DSC10

CORE-X: CORPORATE GOVERNANCE AND ETHICS

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: V

Course Objectives

- To impart knowledge on governance which ensure ethics in corporate management.
- To provide an understanding on legal enforcement for management of corporate health in the interest of shareholder & public.

UNIT I - Corporate Governance

Corporate governance – meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India

UNIT II - Levels of Governance Structure

Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

UNIT III - Corporate Governance Forums

CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

UNIT IV - Corporate Social Responsibility

Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

UNIT V - Business Ethics

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Business ethics in India – Ethics training programme.

Practical orientation – Students can be assigned to submit a report on CSR activities of the Institution in which they have undergone institutional training.

Suggested Readings:

1. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando, K.P.Muralidharan & E.K.Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

Journals

- Journal of Corporate Governance Research – Macrothink Institute
- Indian Journal of Corporate Governance, Bi-annual journal – Sage Journals

e-learning Resources

- <https://elearningindustry.com>
- <https://essentialskillz.com>

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC06

CORE-VI: BUSINESS LAWS
Common to BCom(CS)-Sem-V, BCom(BM),
BCom(MM) & BCom(CA)

Inst.Hrs : 5
Credits : 4

YEAR: II
SEMESTER: III

OBJECTIVES

- To highlight the Provisions of Law governing the General Contract and Special Contract.
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

OUTCOME:

- On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.

UNIT I:

Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts-Contract Vs Agreement.

UNIT II:

Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

UNIT III: Performance of Contract

Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

UNIT IV: Sale of Goods Act

Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

UNIT V: Contemporary Issues in Business Law

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

RECOMMENDED TEXT:

1. Dr. Rajni Jagota – Business Laws – CENGAGE, New Delhi.

BOOK REFERENCE:

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
4. Badre Alam, S. & Saravanel, P. Mercantile Law
5. Pillai, R.S.N. & Chand, S. Business Law, S Chand & Co, Delhi
6. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
7. Shukla, M.C. Business Law, S. Chand & Co.
8. Balachandran. V & Thothadri. S. Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEB RESOURCE:

1. www.cramerz.com
2. www.digitalbusinesslawgroup.com
3. <http://swcu.libguides.com/buslaw>

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC08

CORE-VIII: MARKETING

Common to BCom(A&F) & BCom(CS)-V Sem. as Elective

Inst.Hrs : 5

Credits : Core 4 / Elective 5

YEAR: II
SEMESTER: III

Objectives:

- To facilitate the students to understand the importance and the relevance of marketing in today's Business world
- To enable the students to understand the features of the Indian Marketing

Out Come:

- The Students will understand the basic concepts of Marketing, Market Segmentation, Marketing Mix and Recent trends in Marketing.

UNIT I

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

UNIT II

Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

UNIT III

Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

UNIT IV

Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

UNIT V

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

RECOMMENDED BOOKS:

1. Dawn iacobucci , Anupama Vohra – Marketing Management – CENGAGE, New Delhi.
2. William M.pride , O.C.Ferrell –Principles of marketing - CENGAGE, New Delhi.
3. Atreyee Ganguly , Joyeta Bhadury - Principles of marketing - CENGAGE, New Delhi.

REFERENCES

1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE1A

ELECTIVE-I(A): INCOMETAX LAW AND PRACTICE-I

Common to BCom(A&F) as Core, BCom(CS) as Core,
BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: V

OBJECTIVES:

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

Outcome:

- The students will understand the concepts of Income tax, Types of filing and computation of tax from various head.

UNIT I: INTRODUCTION

Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income – Incomes Exempt from tax.

UNIT II: Income from Salary

Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.

UNIT III: Income from House Property

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

UNIT IV: Profits and Gains from Business or Profession

Income from Business or Profession – Allowable expenses – Not allowable expenses - General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.

UNIT V: E-filing & Submission of Returns

E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing - Fundamentals.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai
3. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
4. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.

REFERENCE BOOKS:

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
3. Murthy, A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
4. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEB REFERENCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

PART – IV - VALUE EDUCATION

Common for all U.G. & Five Year Integrated Courses
(Effective from the Academic Year 2012 – 2013)

SYLLABUS

CREDITS: 2

III YEAR / V SEM

Objective: Value are socially accepted norms to evaluate objects, persons and situations that form part and parcel of sociality. A value system is a set of consistent values and measures. Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful. There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values. Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be. There are representative values like, "Equal rights for all", "Excellence deserves admiration". "People should be treated with respect and dignity". Values tend to influence attitudes and behavior and help to solve common human problems. Values are related to the norms of a culture.

UNIT I: Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living – balancing the outer and inner – Body, Mind and Intellectual level – Duties and responsibilities.

UNIT II: Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking.

UNIT III: Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr.A P J Kalam's ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.

UNIT IV: Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment.

UNIT V: Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.

UNIVERSITY OF MADRAS
U.G. DEGREE COURSE

Books for Reference :

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Satchidananda, M.K: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991.
4. Das, M.S. & Gupta, V.K.: Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.
5. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
6. Ruhela, S.P.: Human Values and education, Sterling Publications, New Delhi, 1986.
7. Kaul, G.N.: Values and Education in Independent Indian, Associated Publishers, Mumbai, 1975.
8. NCERT, Education in Values, New Delhi, 1992.
9. Swami Budhananda (1983) How to Build Character A Primer : Rmakrishna Mission, New Delhi.
10. A Culture Heritage of India (4 Vols.), Bharatiya Vidya Bhuvan, Bombay, (Selected Chapters only)
11. For Life, For the future : Reserves and Remains – UNESCO Publication.
12. Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996.
13. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
14. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.
15. Awakening Indians to India, Chinmayananda Mission, 2003.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

BCS-DSC13

CORE-XIII: INDUSTRIAL LAWS

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: VI

Course Objectives:

- To acquire knowledge on various rules and regulations prevalent in the present business scenario.
- To gain insight on various legal Acts passed to protect the health, safety & welfare of the employees.

UNIT I - Factories act 1948

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT II - Industrial Disputes Act 1947

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

UNIT III - The Workmen Compensation Act 1923

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

UNIT IV - Employees State Insurance Act 1948

Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits- penalties for false claims

UNIT V - Employees Provident Fund and Miscellaneous Provision Act, 1952

Objects- definition- provident fund schemes- contribution and recovery – penalties and offences

Practical orientation - Students can be assigned to submit a report on welfare, health and safety measures taken by the manufacturing industries of their choice.

SUGGESTED READINGS

1. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
3. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
4. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
5. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC18

CORE-XVIII: MANAGEMENT ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(BM),
BCom(MM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: VI

OBJECTIVES

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

OUTCOME:

- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

UNIT I: Introduction

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT II: Financial Statement Analysis

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

UNIT III: Ratio Analysis

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

UNIT IV: Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

UNITV: Budgetary Control & Marginal Costing

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy –Shut down or Continue – Exploring New Markets.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOK:

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting –CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

REFERENCE BOOKS:

1. MurthyA andGurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSE2A

ELECTIVE-II(A): INCOMETAX LAW AND PRACTICE-II

Common to BCom(A&F) as Core, BCom(CS) as Core,
BCom(BM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6

Credits : Elective 5 / Core 4

YEAR: III

SEMESTER: VI

OBJECTIVES

To help the students to understand the relevance and significance of Tax.

- To facilitate the students in understanding the various Provisions I.T. Act.

OUTCOME:

- The students will understand the procedure for computing taxable income from different heads, clubbing of income, Setoff and carry forward of losses and Deductions applicable to an individual.

UNIT I: Income from Capital Gain

Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.

UNIT II: Income from other sources

Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses

Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income

Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited , Chennai

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

REFERENCE BOOKS:

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra- Income Tax Law &Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Murthy.A, IncomeTaxLaw&Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
5. HariharanN, IncomeTaxLaw&Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai
6. Reddy,T.S.&Hariprasad Reddy,Y,Income Tax Theory, Law&Practice, Margham Publications, Chennai.

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com
4. www.cleartax.in

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC19

CORE-XIX: ENTREPRENEURIAL DEVELOPMENT

Common to BCom(A&F) as Elective, BCom(CS),
BCom(BM), BCom(MM) & BCom(ISM)

Inst.Hrs : 6
Credits : Core 4 / Elective 5

YEAR: III
SEMESTER: VI

Course Objectives:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior expected of an entrepreneur.
2. To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.
3. To provide conceptual exposure on converting idea to a successful entrepreneurial firm.

OUTCOME

- On completion of syllabus student will understand on the basic concepts of entrepreneurship and business opportunities to familiar with knowledge about business and project reports for starting a new ventures on team based.

UNIT I: Entrepreneurship

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT II: Developing Successful Business Ideas

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT III: Opportunity Identification and Evaluation

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

UNIT IV: Business Planning Process

Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

UNIT V: Funding

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, New Delhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.- Cengage, New Delhi.
3. Leach/Melicher, Entrepreneurial Finance – Cengage. , New Delhi.
4. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
5. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2001.
6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016.

REFERENCE BOOKS:

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3rd Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship- Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw-Hill Education Pvt.Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
11. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6th Edition, Cengage Learning, 2010.

E-RESOURCES:

1. <http://inventors.about.com/od/entrepreneur/>
2. <http://learnthat.com/tag/entrepreneurship/>
3. www.managementstudyguide.com
4. www.quintcareers.com
5. www.entrepreneur.com

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

BCS-DSE02

ELECTIVE-II: INSTITUTIONAL TRAINING

Inst.Hrs : 6
Credits : 5

YEAR: III
SEMESTER: VI

Learning outcomes

1. To bridge the gap between theory & practice and stimulate trainee's desire to face the challenges and problems in a corporate environment.
2. To get an overview of the practical aspects of company secretaryship.

Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Organisation/Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days. The training shall broadly relate to

- (a) Office Management
- (b) Secretarial Practice.

The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipment, postal and mailing services and equipments.
4. Acquaintance with office machines and equipment and accounting machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

UNIVERSITY OF MADRAS
B.Com. DEGREE COURSE IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2020-2021

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary.

The following types of organizations may be selected for the training:

1. Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks.
3. Office Equipment Marketing Organizations.
4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary.

NOTE:

The report must be submitted by the candidate, under the guidance of the faculty members of the respective colleges. The training officers of the concerned organisation/institution are requested to provide the necessary documents, information and impart knowledge to the candidate in order to complete the project.

The Report shall include information about the profile of the company, products, projects, milestones, organisation structure, details of departments, and analysis of financial performance. The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall evaluate the report for 100 marks and conduct Viva-Voce (both by internal and external examiners). The marks shall be sent to the University as per the procedure. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.