

**THIRUVALLUVAR UNIVERSITY**  
**B.Com. (CORPORATE SECRETARYSHIP)**  
**DEGREE COURSE**  
**CBCS PATTERN**

(With effect from 2022 - 2023)

**The Course of Study and the Scheme of Examinations**

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER I									
1.	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2.	II	English (CE)	Paper-1	6	4	Communicative English I	25	75	100
3.	III	Core Theory	Paper-1	5	3	Financial Accounting I	25	75	100
4.	III	Core Theory	Paper-2	5	3	Business Management	25	75	100
5.	III	ALLIED -1	Paper-1	6	3	(to choose 1 out of 4) 1. Managerial Economics I 2. Corporate E-Management I 3. Principles of Marketing 4. Elements of insurance	25	75	100
6.	III	PE	Paper-1	6	3	Professional English I	25	75	100
7.	IV	Environmental Studies		2	2	Environmental Studies	25	75	100
				36	22		175	525	700
SEMESTER II							CIA	Uni. Exam	Total
8.	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
9.	II	English (CE)	Paper-2	4	4	Communicative English I	25	75	100
10.	II	NMSDC I : Language Proficiency for Employability	Paper-1	2	2	Effective English	25	75	100
11.	III	Core Theory	Paper-3	4	3	Financial Accounting II	25	75	100
12.	III	Core Theory	Paper-4	4	3	Human Resource Management	25	75	100
13.	III	ALLIED-1	Paper-2	6	5	(to choose 1 out of 4) 1. Managerial Economics II 2. Corporate E-Management II 3. Office Management 4. Fundamentals of Information Technology	25	75	100
14.	III	PE	Paper-2	6	3	Professional English II	25	75	100
15.	IV	Value Education		2	2	Value Education	25	75	100
16.	IV	Soft Skill		2	1	Soft Skill	25	75	100
				36	27		225	675	900

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER III							CIA	Uni. Exam	Total
17.	I	Language	Paper-3	6	4	Tamil / Other Languages	25	75	100
18.	II	English	Paper-3	6	4	English	25	75	100
19.	III	Core Theory	Paper-5	4	3	Company law and Secretarial Practice I	25	75	100
20.	III	Core Theory	Paper-6	3	3	Corporate Accounting I	25	75	100
21.	III	ALLIED-2	Paper-3	7	3	( to choose 1 out of 4) 1. Statistics I 2. Introduction to Tally Accounting 3. Corporate Finance 4. International Trade	25	75	100
22.	IV	Skill based Subject	Paper-1	2	2	Computer application in Business	25	75	100
23.	IV	Non-major elective	Paper-1	2	2	Services Marketing	25	75	100
				30	21		175	525	700
SEMESTER IV							CIA	Uni. Exam	Total
24.	I	Language	Paper-4	6	4	Tamil/Other Languages	25	75	100
25.	II	English	Paper-4	6	4	English	25	75	100
26.	III	Core Theory	Paper-7	4	3	Company law and Secretarial Practice II	25	75	100
27.	III	Core Theory	Paper-8	3	3	Corporate Accounting II	25	75	100
28.	III	ALLIED-2	Paper-4	7	5	( to choose 1 out of 4) 1. Statistics II 2. Business Mathematics 3. Investment Management 4. Organizational Behaviour	25	75	100
29.	IV	NMSDC II : Digital Skills for Employability	Paper-2	2	2	Office Fundamentals	25	75	100
30.	IV	Non-major elective	Paper-2	2	2	Project Management	25	75	100
				30	23		175	525	700
SEMESTER V							CIA	Uni. Exam	Total
31.	III	Core Theory	Paper-9	6	4	Cost Accounting	25	75	100
32.	III	Core Theory	Paper-10	6	4	Financial Services	25	75	100
33.	III	Core Theory	Paper-11	6	4	Income Tax Law and Practice I	25	75	100
34.	III	Core Theory	Paper-12	6	4	Commercial Law	25	75	100
35.	III	Internal Elective	Paper-1	4	3	[to choose 1 out of 3 ] 1. Entrepreneurial Development 2. Industrial Relation	25	75	100

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
						3. Corporate Legal Framework			
36.	IV	Skill based Subject	Paper-2	2	2	Research Methodology	25	75	100
				30	21		150	450	600
SEMESTER VI							CIA	Uni. Exam	Total
37.	III	Core Theory	Paper-13	6	5	Management Accounting	25	75	100
38.	III	Core Theory	Paper-14	6	5	Auditing	25	75	100
39.	III	Core Theory	Paper-15	5	4	Income Tax Law and Practice II	25	75	100
40.	III	Compulsory Project	Paper-16	5	5	Group / Individual Project	25	75	100
41.	III	Internal Elective	Paper-2	3	3	[to choose 1 out of 3] 1. Corporate Communication 2. Banking Theory and Practice 3. Financial Management	25	75	100
42.	III	Internal Elective	Paper-3	3	3	[to choose 1 out of 3] 1. Marketing Management 2. Corporate Social Responsibility 3. Corporate Governance in India	25	75	100
43.	III	NMSDC III : Digital Banking and Audit Essentials for Employability	Paper-4	2	2	Fintech Course	25	75	100
44.	V	Extension Activities		0	1		100	-	100
				30	28		275	525	800
TOTAL					142				4400

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**(B.Com Corporate Secretaryship) – 2022-2023 onwards**

**Semester: I                      Paper type: Core**

**Paper code: CKS11   Name of the Paper: Financial Accounting 1                      Credit: 3**

**Total Hours per Week: 5 Lecture Hours: 5 Tutorial Hours: ..... Practical Hours: .....**

**Course Objectives**

1. To facilitate the understanding of accounting in general.
2. To calculate the value of asset with regard to depreciation.
3. To give a comprehensive understanding of the system of financial accounting.
4. To understand the concept of Fire Insurance.
5. To understand the meaning, features and limitations of Single-Entry System.

**Course Out Comes (five outcomes for each unit should be mentioned)**

AFTER STUDIED UNIT-I: Prepares Financial Statements In Accordance With Appropriate Standards.

AFTER STUDIED UNIT-II: Learns To Measure The Diminution In Intrinsic Value Of The Asset Due To Use And /Or Lapse Of Time.

AFTER STUDIED UNIT-III: Provides Understanding of Settling Dues Between Principal And Agent.

AFTER STUDIED UNIT-IV: Learns To Calculate Gross Profit Ratio And Stock On Fire.

AFTER STUDIED UNIT-V: Explain The Purpose Of Double Entry System To Understanding The Accounting System Properly Preparation Of Ratification Errors.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT-I: INTRODUCTION (Teaching Hours:15)**

Meaning- definition of Accounting - Need, purpose, advantages and limitations of Accounting - Basic Accounting concepts and conventions - Trial Balance - Rectification of Errors - Final Accounts of a sole trader with important adjustments.

## **UNIT-II: DEPRECIATION ACCOUNTING (Teaching Hours:15)**

Meaning - Need - Methods of depreciation - Straight Line Method - Diminishing Balance Method (including change in the method of depreciation)

## **UNIT-III: AVERAGE DUE DATE AND ACCOUNT CURRENT (Teaching Hours:15)**

Average Due Date – Meaning – Basic types of problems

Account Current – Meaning – Definition – Procedure for calculating days of interest – Red-ink interest – Basic types of problems

## **UNIT-IV: FIRE INSURANCE CLAIMS (Teaching Hours:15)**

Fire Insurance - Computation of claims to be lodged for loss of stock (including poor selling line)

## **UNIT-V: SINGLE ENTRY SYSTEM (Teaching Hours:15)**

Single entry - Meaning - Definition - Salient Features - Limitations - Methods of ascertaining Profits - Statement of Affairs Method - Conversion Method (Simple Problems)

### **Text book:**

1. Principles of Accounting – T S Grawel, Sulthan Chand
2. Financial Accounting - T.S. Reddy & A. Murthy

### **Reference Book:**

1. Financial Accounting - R.L. Gupta & V.K. Gupta
2. Advanced Accountancy - S.P. Jain & K.L. Narang

### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	M	S	M	S	S
CO2	S	S	M	S	M	S	S	S	S	M
CO3	S	S	S	S	S	S	S	S	M	S
CO4	S	S	S	M	S	S	M	S	M	M
CO5	M	M	S	M	S	S	M	M	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**(B.Com Corporate Secretaryship) – 2022-2023 onwards**

**Semester: I     Paper type: Core**

**Paper code: CKS12   Name of the Paper: Business Management     Credit: 3**

**Total Hours per Week: 5   Lecture Hours: 5   Tutorial Hours: .....   Practical Hours: .....**

**Course Objectives**

1. To expose the principle and functions of management.
2. To equip knowledge for students in Planning and decision-making process.
3. To sensitize students in organizing and directing the plans.
4. To facilitate and understand the concept of Co-ordination and Control.
5. To familiarize the new technology of management.

**Course Out Comes (five outcomes for each unit should be mentioned)**

1. After studied unit-I, the student will be able - to explain the concepts & functions of management.
2. After studied unit-II, the student will be able - to create Plans & Compile decision-making.
3. After studied unit-III, the student will be able - to apply delegation & decentralization in the firm.
4. After studied unit-IV, the student will be able - to identify motivational concept & to apply leadership quality.
5. After studied unit-V, the student will be able - to predict the new technology in management.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT-I : EVALUATION AND SIGNIFICANCE OF MANAGEMENT (Teaching**

**Hours:15)**

Meaning, nature, importance and principles of management - Management Vs Administration - Functions of Management - Contribution of F.W.Taylor to Management

Thought.

## **UNIT-II : PLANNING AND DECISION MAKING (Teaching Hours:15)**

Meaning - Nature and importance, Steps and elements of Planning - Decision making Process.

## **UNIT-III : ORGANISING (Teaching Hours:15)**

Principles of Organizing - Types of Structures - Delegation - Decentralization - Departmentation

## **UNIT-IV : DIRECTING, COORDINATING AND CONTROLLING (Teaching Hours:15)**

Meaning and principles of Direction - Motivation (Maslow's, Herzberg's theory and x and y Theory only) –Leadership – principles and types – Communication – principles – types and Barriers. Meaning, Characteristics and Problems of Coordination, Meaning, importance and steps in Control Process.

## **UNIT – V NEW TRENDS IN MANAGEMENT (Teaching Hours:15)**

Business process outsourcing (BPO) and Business process re-engineering (BPR).

### **Text book:**

1. Principles of Management - C.D. Balaji – Margham Publication.
2. Principles and practices of management – R.S. Gupta, N.S. Bhalla – Kalyani Publishers.

### **Reference Book:**

1. Business management – C B. Gupta – Sultan chand& sons.
2. *Business organization and Management*, Y.K.Bushan – Sultan chand& sons.

### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	S	M	S	M	S
CO2	S	S	S	S	S	S	M	S	S	S
CO3	S	M	S	S	S	S	M	M	S	S
CO4	S	M	S	S	M	M	M	S	S	S
CO5	S	M	S	S	M	S	M	M	M	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**(B.Com Corporate Secretaryship) – 2022-2023 onwards**

**Semester: I      Paper type: Allied I**

**Paper code: CAKS13A      Name of the Paper: Managerial Economics I      Credit: 3**

**Total Hours per Week: 6 Lecture Hours: 6 Tutorial Hours: ... Practical Hours:..**

.....

**Course Objectives**

**Unit 1** - Understand the basic concept of managerial economics.

**Unit 2** - Learn about demand analysis and law of demand.

**Unit 3** - Understand the demand forecasting its purpose and methods.

**Unit 4** - Learn about concept of cost analysis, functions short and long run cost.

**Unit 5** - Acquire the knowledge of production and break even analysis.

**Course Out Comes (five outcomes for each units should be mentioned)**

**After studied Unit 1** - The student will be able to understand the basic concept of managerial economics.

**After studied Unit 2** -The student will be able to Learn about demand analysis and law of demand.

**After studied Unit 3** -The student will be able to understand the demand forecasting its purpose and methods.

**After studied Unit 4** -The student will be able to learn about concept of cost analysis, functions short and long run cost.

**After studied Unit 5** -The student will be able to acquire the knowledge of production and break even analysis.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – I (Teaching Hours: 18)**

Definitions of Economics (Wealth, Welfare, Scarcity& Growth) - Business Economics: Nature & Aims of Business firms- Managerial Economics: Definition, Nature & Scope – Role and responsibilities of managerial economists.



## **UNIT – II (Teaching Hours: 18)**

Demand Analysis: Definition, Demand determinants, Law of Demand (Individual demand, Market Demand & Demand distinction), Elasticity of Demand: Definition, Types (Price, Income, Cross & Advertisement) & Importance.

## **UNIT – III (Teaching Hours: 18)**

Demand Forecasting: Definition – Types & Purposes of demand forecasting – Methods of demand forecasting – Demand forecasting methods for new products - Criteria for good forecasting method.

## **UNIT – IV (Teaching Hours: 18)**

Cost Analysis: Definition – Cost Concepts – Cost function- Relationship between Average cost and Marginal cost – Cost & Output relationship (Short & Long run Cost) – Indifference Curve (Definition, IC Curve, IC Map, Budget Line, Consumer Equilibrium) - Economies of Scale – Cost Control and Cost Reduction.

## **UNIT – V (Teaching Hours: 18)**

Production Analysis - Definition - Production Function – One Variable Production function – Two Variable Production Function (IS Definition, IS Map, Budget Line, Producer Equilibrium, Expansion Path) – Break – even Analysis (Definition, Determinants, Usefulness and limitations).

### **Text book:**

1. K.P Sundaram – Managerial Economics, Sulthan Chand
2. S. Sankaran – Managerial Economics – Margahm Publications, Chennai

### **Reference Book:**

1. Pradeep Kumar - Managerial Economics – KedarNath Ram Nath & Co Publishers – Meerut
2. Luke M. Froeb / Brian T. McCann - Managerial Economics – A Problem Solving Approach – Thomson – South Western

### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	M	S	M	M	S	S
CO2	S	S	M	S	M	S	S	M	S	S
CO3	S	S	S	S	S	S	S	S	M	S
CO4	S	S	S	M	S	M	M	M	S	S
CO5	S	S	S	M	S	M	M	M	M	M

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**(B.Com Corporate Secretaryship) – 2022-2023 onwards**

**Semester: I      Paper type: Allied I**

**Paper code: CAKS13B**

**Name of the Paper: Corporate E-Management I**

**Credit: 3**

**Total Hours per Week: 6 Lecture Hours: 6 Tutorial Hours: ..... Practical Hours: ....**

**Course Objectives**

**Unit1-** To understand the applications of the computer in different fields.

**Unit 2-** To acquaint with the programming languages with system software & application software.

**Unit 3-** To impart knowledge of network and Transmission media.

**Unit 4-** To learn the concepts and significance of operating system.

**Unit 5-** To gain knowledge of internet and its applications in this digital world.

**Course Out Comes (five outcomes for each units should be mentioned)**

**After studied Unit 1-**The student will be able to analyse the different types of applications of computer.

**After studied Unit 2-**The student will be able to understand the importance of programming languages.

**After studied Unit 3-**The student will be able to identify best network to attain the goal.

**After studied Unit 4-**The student will be able to utilize the operating system in an effective manner.

**After studied Unit 5-**The student will be able to understand the utility of internet services.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – I (Teaching Hours: 18)**

Introduction to Computers: Definition - Characteristics of a Computer - Classification of Computers - Basic Anatomy of the Computer - Applications / Uses of Computers in different fields

### **UNIT – II (Teaching Hours: 18)**

Input and Output Devices: Input Devices - Output Devices - Data Representation - Programming Languages / Computer Languages - Software: System Software - Application Software

### **UNIT – III (Teaching Hours: 18)**

Data Communication and Computer Networks: Data Communication - Computer Network - The Uses of a Network - Types of Networks - Network Topologies- Transmission Media: Guided Transmission Media - Wireless Transmission

### **UNIT – IV (Teaching Hours: 18)**

Operating System: Evolution of operating systems - Function of Operating System - Classification of Operating –System - Example of Operating System – DOS –Windows – UNIX - Linux

### **UNIT – V (Teaching Hours: 18)**

Internet and its Applications : History of Internet - Uses of Internet - Advantages of Internet - ISP - Internet Services - IP Address - Web Browser - URL - DNS - Internet Explorer - Types of internet connections - E-mail - Search Engine.

#### **Text book:**

1. P. RizwanAhmed : Introduction to Information Technology, Second Edition(2016), Margham Publications, Chennai.

#### **Reference Book:**

1. Alexix Leon, Mathew Leon : Fundamentals of Computer Science and Communication, Vikas Publishing House, 1998.
2. John Callahas : Every Student guide to Internet, McGraw Hill, 1996.
3. W.S.Jawadekar : Management Information System, Tata McGraw Hill, 1995.

#### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	S	M	S	S	S
CO2	S	S	M	S	M	S	M	M	S	S
CO3	S	S	S	S	S	S	S	M	M	S
CO4	S	M	S	M	S	M	S	S	M	S
CO5	S	M	S	M	S	M	S	S	M	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**(B.Com Corporate Secretaryship) – 2022-2023 onwards**

**Semester: I      Paper type: Allied I**

**Paper code: CAKS13C      Name of the Paper: Principles of Marketing      Credit: 3**

**Total Hours per Week: 6 Lecture Hours: 6 Tutorial Hours: ..... Practical Hours: .....**

**Course Objectives**

1. To enable students to understand the Marketing Concepts and Marketing-mix.
2. To acquaint the concepts in channels of Distribution,
3. To expose different types of pricing policies in India.
4. To sensitize the Consumerism and Buyer behavior.
5. To impart about advertising concepts and sales forecasting.

**Course Out Comes (five outcomes for each units should be mentioned)**

1. **After studied unit-I**, the student will be able to - outline different types of Market and its Environment.
2. **After studied unit-II**, the student will be able to - explain the Marketing mix and its importance.
3. **After studied unit-III**, the student will be able to - examine various methods of pricing and distribution.
4. **After studied unit-IV**, the student will be able to - demonstrate consumerism and buying behavior.
5. **After studied unit-V**, the student will be able to – critique different types of advertising and sales forecasting.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT-I : MARKETING CONCEPTS (Teaching Hours: 18)**

Evolution of marketing – Meaning and Definition – Concept – Scope - Importance – Types of Market – Marketing Environment.

**UNIT-II : MARKETING MIX - PRODUCT (Teaching Hours: 18)**

Four Ps of marketing mix – Product – Meaning – Importance- Product life cycle.

**UNIT-III : PRICING AND CHANNELS OF DISTRIBUTION (Teaching Hours: 18)**

Meaning, Importance – Various methods of Pricing – Channels of Distribution.

**UNIT-IV : CONSUMERISM AND BUYER BEHAVIOUR (Teaching Hours: 18)**

Meaning and significance of consumerism - Factors influencing buyer behaviour.

**UNIT-V : ADVERTISING AND SALES FORECASTING (Teaching Hours: 18)**

Advertising – Meaning – Importance and Characteristics – Advertisement Copy – Various methods of Advertising – Sales Forecasting – Meaning – Importance – Methods of Sales Forecasting.

**Text book:**

1. Marketing – Dr. L. Natarajan, -Margham Publications.
2. Marketing Management – Dr. C.B. Gupta& Dr. N. RajanNair – Sultan chand& sons publishers.

**Reference Book:**

1. Marketing Management – C.N. Sontakki – Kalyani publishers.
2. Marketing Management – R.S.N. Pillai&Bagavathi – Sultan chand& sons publishers.

**E MATERIALS:**

1. [www.marketingweek.com](http://www.marketingweek.com)
2. [www.kotlermarketing.com](http://www.kotlermarketing.com)

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	M	M	S	S	M	S
CO2	S	M	S	M	S	M	S	S	M	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	M	M	S	M	S	S	S	M	S
CO5	M	M	M	M	S	M	M	M	S	S

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**(B.Com Corporate Secretaryship) – 2022-2023 onwards**

**Semester: I      Paper type: Allied I**

**Paper code: CAKS13D      Name of the Paper: Elements of Insurance      Credit: 3**

**Total Hours per Week: 6      Lecture Hours: 6      Tutorial Hours: .....      Practical Hours: .....**

**Course Objectives**

1. To educate the students about the significance and purpose of insurance.
2. To Prepare the student to learn about Life and Health Insurance.
3. To Produce the students to categorize motor and fire insurance.
4. To enable the students to acquire skills for managing various risks in business and life.
5. To provide the knowledge of Indian Insurance industry.

**Course Out Comes (five outcomes for each units should be mentioned)**

**After studied Unit1** - Understand the basic concept of Insurance and their contracts.

**After studied Unit2** - Learn about Life and Health Insurance.

**After studied Unit3** - Understand the assignment and taxonomy of motor and fire insurance.

**After studied Unit4** - Learn about documentation and settlement of claim associated to insurance.

**After studied Unit5** - Acquire the knowledge of Indian Insurance industry and dominions.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I: Introduction to Insurance (Teaching Hours: 18)**

Insurance, Meaning and Concept - Purpose of Insurance - Need of Insurance - Benefits of Insurance - Functions of Insurance - Importance of Insurance - Principles of Insurance - Nature of Insurance Contract - Types of Insurance Contract - Fundamentals of Insurability - Classification of Insurance

## **UNIT- 2: Life Insurance and Health Insurance (Teaching Hours: 18)**

Meaning and concept of Life Insurance - Essentials features of Life Assurance - Advantages of Life Assurance - Types of Life Insurance Plans - Types of Health Insurance Policies - Health Insurance Schemes in India.

## **UNIT - 3: Fire and Motor Vehicle Insurance (Teaching Hours: 18)**

Fire Insurance: Principles, Types and Assignment of Fire Policy - Marine Insurance: Scope –Contracts - Fundamental Principles and Important Clauses - Taxonomy of Motor Vehicles - Kinds of Motor Vehicle Insurance Policies - Servicing of Motor Vehicle Insurance - Claims Settlement under Motor Vehicle Insurance.

## **UNIT - 4: Policy Servicing and Claims Settlement (Teaching Hours: 18)**

Insurance Documents - Nomination Vs Assignment - Alterations – Revival - Policy Loans - Surrender Value and Paid Up Value - Issue of Duplicate Policy - Lost Policies - Claims Settlement in Life Insurance - Improvements in policy Servicing.

## **UNIT - 5: Indian Insurance Industry (Teaching Hours: 18)**

Structure of Indian Insurance Industry - Insurance Regulatory and Development Authority (IRDA): Constitution, Duties, Powers and Functions - Public Sector Insurance Companies - Private Sector Insurance Companies - Reforms in the Indian Insurance Industry.

### **Text book:**

1. Elements of Banking and Insurance. By JyotsnaSethi and Nishwan Bhatia., PHI Learning Private Limited, New Delhi.

### **Reference Book:**

1. NaliniPravaTripathy and Prabir Pal: Insurance Theory and Practice, Prentice- Hall of India Private Limited, 2005.
2. Mishra, M.N.: Insurance Principles and Practice, New Delhi, S. Chand & Company Limited., 2005
3. Mishra, M.N.: Modern Concept of Insurance, New Delhi, S. Chand & Company Limited, 2004.

### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	S	M	S	S	M	S
CO2	S	S	S	S	S	S	M	S	S	S
CO3	S	M	M	M	M	M	S	M	M	S
CO4	S	S	M	S	S	S	S	S	S	S
CO5	M	M	S	M	M	M	M	M	M	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**(B.Com Corporate Secretaryship) – 2022-2023 onwards**

**Semester: II                      Paper type: Core**

**Paper code: CKS21   Name of the Paper: Financial Accounting II   Credit: 3**

**Total Hours per Week: 5 Lecture Hours: 5 Tutorial Hours: ..... Practical Hours: .....**

**Course Objectives**

**UNIT-I:** To Understands the concept and purpose of Branch accounting.

**UNIT-II:** To identify direct and indirect expenses, allocates and apportion the expenses to Departments.

**UNIT-III:** To Calculate interest, Cash Price and Instalment Purchase system.

**UNIT-IV:** To provide an understanding of the meaning and calculation of New Profit-sharing Ratio and sacrificing Ratio.

**UNIT-V:** To familiarize with the Modes of Dissolution of Partnership firm.

**Course Out Comes (five outcomes for each units should be mentioned)**

**AFTER STUDIED UNIT-I:** To familiarize the concept of Branch account and its system

**AFTER STUDIED UNIT-II:** To understand the Scope of departmental accounting

**AFTER STUDIED UNIT-III:** To introduce the system of Hire Purchasing

**AFTER STUDIED UNIT-IV:** To Enable the students to understand partnership account from admission to dissolution

**AFTER STUDIED UNIT-V:** To Promotes understanding of accounting Treatment for Insolvency of all partners.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT-I: BRANCH ACCOUNTING (Teaching Hours:15)**

Meaning - Objects - Types of Branch - Debtor system - Stock and Debtor system - Wholesale Branch - Independent Branch (Foreign Branch excluded)

**UNIT-II: DEPARTMENTAL ACCOUNTING (Teaching Hours:15)**

Meaning - Need - Advantages - Difference between Branch and Department Account -



Apportionment of expenses- Inter departmental transfer.

### **UNIT-III: HIRE PURCHASE AND INSTALMENTS SYSTEM (Teaching Hours:15)**

Definition - Salient features - Distinction - Accounting Treatment - Calculation of Interest and Cash Price - Default and repossession - Instalment Purchase System - Meaning - Accounting Treatment

### **UNIT-IV: PARTNERSHIP ACCOUNTS (Teaching Hours:15)**

Definition of Partnership - Partnership Deed - Past Adjustment and Guarantee - Admission of a Partner - Profit Sharing ratio and Sacrificing Ratio Preparation of New Balance Sheet - Retirement of a Partner - Death of a partner.

### **UNIT-V: DISSOLUTION OF A FIRM (Teaching Hours:15)**

Meaning - Modes of dissolution - insolvency of partner - Garner Vs. Murray's Principle - Insolvency of all Partners - Piecemeal distribution - Proportionate Capital Method - Maximum Loss Method (Simple Problems only)

#### **Text book:**

1. M C Shukla & T S Grawel –Advanced Accounts - S. Chand Publishing
2. T.S. Reddy & A. Murthy - T.S. Reddy & A. Murthy.

#### **Reference Book:**

1. R.L. Gupta & V.K. Gupta : Financial Accounting
2. S.C. Shukla : Advanced Accounting
3. S.P. Jain & K.L. Narang : Financial Accounting

#### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	S	S	M	S	S
CO2	M	S	S	S	S	S	M	S	S	M
CO3	S	M	M	S	S	M	M	S	M	S
CO4	S	S	S	M	S	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
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**Semester: II**

**Paper type: Core**

**Paper code: CKS22 Name of the Paper: Human Resource Management Credit: 3**

**Total Hours per Week: 5 Lecture Hours: 5 Tutorial Hours: ..... Practical Hours: .....**

**Course Objectives**

**UNIT-I** To sensitize students to the various aspects of managing people.

**UNIT-II** To prepare students to understand the various policies of human resource planning.

**UNIT-III** To make the students to Select and interview candidates for employment.

**UNIT-IV** To inform the students about HR- Training and development and Reward system.

**UNIT-V** To provide the student about the practices related to employee Transfer and Promotion.

**Course Out Comes (five outcomes for each units should be mentioned)**

**After studied Unit 1** -The student will be able to have an understanding of the basic concepts, functions and processes of human resource management.

**After studied Unit 2** - The student will be able to gain knowledge on the various aspects of Human resources planning and recruiting of manpower.

**After studied Unit 3** - The student will be able to Ability to Select and interview candidates for employment.

**After studied Unit 4** - The student will be able to gain insight into the various sub systems of HR- Training and development, Performance appraisal and Reward management etc.

**After studied Unit 5** - The student will be able to Ability to implement practices related to employee Transfer and Promotion.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – 1: Introduction to Human Resource Management (Teaching Hours:15)**

Definition and Concept, Features, Objectives, Functions, Scope, Importance of Human Resource Management, Difference Between Personnel Management and HRM – HR manager Qualities, Role and Challenges.

Concept, Objectives, Factors, Importance, Process, Limitations of Human Resource Planning (HRP). Recruitment: Factors Affecting Recruitment, Types of Recruitment.

Concept, Process or Methods, Selection Tests. Interview: Concept, objectives and types of interview. Induction: Meaning and Definition, Induction Programme.

Concept and Training Needs, Benefits of Training, Training Methods, Types of Training. Performance Appraisal: Concept of Performance Appraisal, Characteristics, Objectives, Process, Methods of Performance Appraisal. Incentives: Concept, Types of Incentive Scheme. Merits and Demerits of Incentive scheme.

Concept, Factor Influencing Transfer, Types of Transfer. Promotion: Concept, Types, Objectives / Purpose, Policy in Promotion, Promotion criteria.

1. Khanka – Human Resource Management, S. Chand & Co, New Delhi

1. David A. Decenzo, Stephen P. Robbins: Human Resource Management, New York, John Wiley & Sons, Inc., 1999.
2. Flippo E.E.: Personnel Management, International Sixth Edition, New Delhi, TATA McGraw Hill, 2000.
3. Robbins, Stephen, P., Personnel; The Management of Human Resources, Engle Wood Cliffs, New Jersey, Prentice Hall Inc., 1993.
4. C. B. Gupta – Human Resource Management, Sulthan Chand & Co, New Delhi

[illegible]

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**Semester: II    Paper type: Allied 1**

**Paper code: CAKS23A    Name of the Paper: Managerial Economics II    Credit: 5**

**Total Hours per Week: 6    Lecture Hours: 6    Tutorial Hours: .....    Practical Hours: .....**

**Course Objectives**

**Unit 1** - Understand the basic concept of market structure and competitions prevailing in the market.

**Unit 2** -Learn about pricing strategies.

**Unit 3** - Understand the managerial theories.

**Unit 4** - Learn about the aspects of project appraisal.

**Unit 5** - Acquire the knowledge of managerial decision making

**Course Out Comes (five outcomes for each units should be mentioned)**

**After studied Unit 1** - The student will be able to understand the basic concept of market structure and competitions prevailing in the market.

**After studied Unit 2** - The student will be able to learn about pricing strategies.

**After studied Unit 3** - The student will be able to understand the managerial theories.

**After studied Unit 4** - The student will be able to Learn about the aspects of project appraisal.

**After studied Unit 5** - The student will be able to acquire the knowledge of managerial decision making

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – I (Teaching Hours: 18)**

Market Structure: Perfect Competition and Imperfect Competition – Monopoly – Monopolistic Competition - Oligopoly – Duopoly

## **UNIT – II (Teaching Hours: 18)**

Pricing: Definition – Types (Full cost, target, going rate, customary, differential, specific, penetration, skimming, Mark-up & Markdown pricing) -Pricing Strategies–Pricing a new product - Product line pricing.

## **UNIT – III (Teaching Hours: 18)**

Managerial Theories: Sales Revenue Maximisation Model (Baumol's model) – Managerial Utility Model (Berle means Galbrith's model & O William's model) – Growth Model (Marris Model of growth maximisation & Penrose's theory of firm).

## **UNIT – IV (Teaching Hours: 18)**

Project Appraisal: Definition -Nature and scope – Aspects of Project Appraisal -Project Evaluation Review Technique (PERT) – Critical Path Method (CPM).

## **UNIT –V (Teaching Hours: 18)**

Decision Making: Definition – Decision Tree- Risk and Uncertainty – Elements of decision theory – Classification of managerial decision problem.

### **Text book:**

1. K.P Sundaram – Managerial Economics, Sulthan Chand
2. S. Sankaran – Managerial Economics – Margahm Publications, Chennai

### **Reference Book:**

1. Pradeep Kumar - Managerial Economics – KedarNath Ram Nath & Co Publishers – Meerut
2. Luke M. Froeb / Brian T. McCann - Managerial Economics – A Problem Solving Approach – Thomson – South Western
3. Yogesh Maheshwari - Managerial Economics – PHI Learning Private Limited, New Delhi
4. Joel Dean - Managerial Economics – Prentice Hall of India Private Limited – New Delhi
5. DN Dwivedi - Managerial Economics – Vikas Publishing House Private Limited

### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	S	M	S
CO2	S	M	S	S	M	M	S	S	S	S
CO3	S	M	M	M	S	S	M	S	S	S
CO4	S	S	S	S	M	S	S	S	M	S
CO5	S	S	M	M	S	S	S	S	S	M

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**(B.Com Corporate Secretaryship) – 2022-2023 onwards**

**Semester: II    Paper type: Allied 1**

**Paper code: CAKS23B    Name of the Paper: Corporate E-Management II    Credit: 5**

**Total Hours per Week: 6 Lecture Hours: 6 Tutorial Hours: ..... Practical Hours: .....**

**Course Objectives**

**Unit 1:** To understand the importance of the computer in Management Information system.

**Unit 2:** To learn the computerised Accounting system.

**Unit 3:** To impart knowledge of Decision support system.

**Unit 4:** To acquaint with the Architectural framework of E-Commerce.

**Unit 5:** To gain knowledge of Electronic Payment Systems (EPS).

**Course Out Comes (five outcomes for each units should be mentioned)**

**After studied Unit 1-** The student will be able to analyse the Role of Management Information system (MIS).

**After studied Unit 2-** The student will be able to understand the importance Computerised Accounting system with MIS.

**After studied Unit 3-** The student will be able to assess the benefits attributes of decision support system.

**After studied Unit 4-** The student will be able to predict the changes in E- Commerce

**After studied Unit 5-** The student will be able to understand the utilization of online payment like net banking, mobile banking, etc.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT-I (Teaching Hours: 18)**

Management Information System (MIS) –Definition Evolution of MIS- Objectives of MIS-Structure of MIS-Advantages of MIS-Characteristics of MIS-Role of MIS-Uses of MIS-Prerequisites of an Effective MIS- Limitations of MIS -MIS and Other Discipline

## **UNIT-II (Teaching Hours: 18)**

Functional MIS: Marketing System- Personnel Management-Financial Management- Production Management- Accounting System Manufacturing System-Inventory Control System- Budgetary Control System- Computerized Accounting Systems: Basic requirements – Limitations- Advantages - Disadvantages

## **UNIT-III (Teaching Hours: 18)**

Decision Support System - Components of a DSS -Attributes of Decision Support Systems-Types of Decision Support Systems-Executive Support Systems - Components of Executive Information System - Characteristics of the Executive Support System – Development of MIS

## **UNIT-IV (Teaching Hours: 18)**

E-Commerce - Evolution of E-Commerce Definition - Traditional Commerce versus E-Commerce - Commerce Framework- Media Convergence -Anatomy of E-Commerce Applications - Architectural Framework for E-Commerce - Categories of E-Commerce – Benefits, Advantages, Disadvantages, Applications.

## **UNIT-V (Teaching Hours: 18)**

Introduction - Online Payment -Types of Electronic Payment Systems (EPS) - E-Cash- Electronic Cheques-Electronic Wallets - Credit Cards- Debit Cards- Smart Card Micropayment- Security issues on EPS - Stored Value Cards-Charge Card-Banking – Net, Mobile - Net Banking-Mobile Banking 20

### **Text book:**

1. P.Rizwan Ahmed, Management Information System, Margham Publications, Chennai.
2. P.Rizwan Ahmed, E-Commerce and E-Business, Margham Publications, Chennai.

### **Reference Book:**

1. V.Rajaraman : Fundamentals of Computers.
2. R.Parameshwaran : Computer Applications in Business
3. Alexis Leon : Fundamentals of Information Technology.

### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	S	S	S	S	S	S
CO2	S	S	S	S	M	M	S	M	S	S
CO3	M	S	M	M	S	S	M	S	M	S
CO4	S	M	S	S	M	S	S	S	S	S
CO5	S	S	M	M	S	S	S	S	S	M

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**(B.Com Corporate Secretaryship) – 2022-2023 onwards**

**Semester: II    Paper type: Allied 1**

**Paper code: CAKS23C    Name of the Paper: Office Management    Credit: 5**

**Total Hours per Week: 6 Lecture Hours: 6 Tutorial Hours: ..... Practical Hours: .....**

**Course Objectives**

**UNIT-I** To train the students in the techniques of Office Management.

**UNIT-II** To prepare students to describe the duties and responsibilities of office manager.

**UNIT-III** To make the student to select site for office and prepare layout of office.

**UNIT-IV** To make the student to Learn about collection and analyse data.

**UNIT-V** To enable the student to identify modes and barriers of communication.

**Course Out Comes (five outcomes for each units should be mentioned)**

**After studied Unit 1** -The student will be able to understanding the basic concepts and Principles of Office Management

**After studied Unit 2** - The student will be able to describe the duties and responsibilities of office manager.

**After studied Unit 3** - The student will be able to ability to select site for office and prepare layout of office.

**After studied Unit 4** - The student will be able to learn about collection and analyse data and prepare report for presentation.

**After studied Unit 5** - The student will be able to identify the modes and barriers of communication in offices.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – 1: Introduction to Office Management (Teaching Hours: 18)**

Meaning, functions and importance of office management - Principles of office management and organization.Modern Office - Office Management - Office Organization- - Time Management - Handling Telephones.



## **UNIT – 2: Office Manager (Teaching Hours: 18)**

Qualifications and qualities of office manager - The status of office manager in total organization - The authorities and responsibilities of an office manager - Organization of the Office Work - Business or Office Correspondence - filing - Indexing - Record Administration - Agenda preparation for Meetings

## **UNIT – 3: Office Accommodation and Layout (Teaching Hours: 18)**

Office accommodation – Office Environment - Selection of site. Advantages and disadvantages - Office layout and working conditions.

## **UNIT – 4: Office Reports (Teaching Hours: 18)**

Different methods of Data Collection - observation, Interview, Mailed Questionnaire, Editing of Data. Classification of Data, Objectives and Types - Tabulation of Data, Diagram and Graphic Presentation, Advantages. Qualities of Report- Types and Presentation – PowerPoint Presentation

## **UNIT – 5: Office Communication (Teaching Hours: 18)**

Communication Process – Modes of Communication - Types of Communication – Barriers in Communication - Barriers in Electronic communication modes.

### **Text book:**

1. R. T.S. Devanarayanan & N.S. Raghunathan – office management – Margham Publications, Chennai.

### **Reference Book:**

1. Pillai RSN and Bagavathi, Office Management, , New Delhi, S. Chand & Company Limited, 2003.
2. Krishna Murthy E., M. Nagasubramanian, Improve your Secretarial Skills, S.Chand Publication, 2003.

### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	M	S	S	S
CO2	S	M	S	S	S	S	S	S	S	S
CO3	S	S	S	M	S	M	S	S	M	S
CO4	S	S	M	S	M	S	S	S	S	S
CO5	S	S	M	S	S	S	S	S	M	S

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**Semester: II    Paper type: Allied 1**

**Paper code: CAKS23D    Name of the Paper: Fundamentals of Information Technology**  
**Credit: 5**

**Total Hours per Week: 6 Lecture Hours: 6 Tutorial Hours: ..... Practical Hours: .....**

Course Objectives

**Unit 1:** To understand the concepts of Information Technology for Business.

**Unit 2:** To know the computer viruses and computer security.

**Unit 3:** To impart knowledge of cybercrime and technical aspects of cybercrime.

**Unit 4:** To acquaint with the Information Technology Act, 2000 and IT Amendment Act, 2008

**Unit 5:** To gain knowledge of Web based training and open distance learning.

**Course Out Comes (five outcomes for each units should be mentioned)**

**After studied Unit 1-**The student will be able to analyse the applications of Information technology

**After studied Unit 2-**The student will be able to understood the types of viruses, computer security and applications of Cryptography

**After studied Unit 3-**The student will be able to analyse the preventive measures for cybercrimes.

**After studied Unit 4-** The student will be able to understand the salient features of Information Technology Act.

**After studied Unit 5-**The student will be able to demonstrate the E- Learning and basic forms of online learning.

**Matching Table (Put Yes / No in the appropriate box)**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I (Teaching Hours: 18)**

Introduction- Information Technology – Definition - Information Technology for Business- Basic Concepts of Information Technology-Technological Trends in IT- Career Overview: Information Technology- Applications of Information Technology - Information

technology law - Data, Information, and Knowledge- Distinguish between Data and Information- Meaning of Information-Types of Information- Attributes of Information

**UNIT - II (Teaching Hours: 18)**

Computer Viruses, Bombs, Worms - Types of Viruses- Worm- Trojan Horse- Logic Bombs -Categories of Viruses- Computer Security - Cryptography -Terminologies used in Cryptography-Public Key Cryptography-Applications of Cryptography- Firewall

**UNIT - III (Teaching Hours: 18)**

Cyber Crime: Introduction - Examples of Computer Crimes -Nature of Cyber Crime - Scope of Cyber Crime -Characteristics of Cyber Crime -Classifications of Cyber Crimes- Preventive Measures for Cyber Crimes- Technical Aspects of Cyber Crimes- Hacker - History of Hacking- Types of Hackers- Hacker Motives- Advantages and Disadvantages of Cybercrime

**UNIT-IV (Teaching Hours: 18)**

Information Technology Act, 2000 – Introduction- Scope of IT Act 2000- Rationale behind the IT Act, 2000 -Silent Features of Information Technology Act - Advantages of Information Technology Act, 2000 - Rules notified under the Information Technology Act, 2000 - IT Act Amendment 2008 - Limitations of IT Act - Digital Signature under the IT Act, 2000 - Highlights of the Amendment Act, 2008

**UNIT - V (Teaching Hours: 18)**

Computer-based Training - Web-based Training - E-Learning- Tele-Learning - Distance Learning - Learning in Data Networks - Technical Possibilities - Methods of Online-Learning - Didactic Characteristics - Basic Forms of Online-Learning - Open Distance Learning - Tele-tutoring - Tele-teaching - Online-tutorials -Online Examinations

**Text book:**

1. P.Rizwan Ahmed, Introduction to Information Technology, Margham Publications, Chennai.
2. R.Saravanakumar, R.Parameswaran and T.Jayalakshmi, “A Text Book of Information Technology”, S.Chand, 2007.

**Reference Book:**

1. Curtin “Information Technology: The Breaking Wave “, 2006, TMH, New Delhi.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	M	S	S	S	M	S	S
CO3	M	S	S	S	M	M	S	S	S	M
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	M	M	S	S	S	S	S	S	M

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B. Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: III**

**Paper type: Core**

**Paper code:**

**Credit: 3**

**Name of the Paper: Company Law & Secretarial Practice - I**

**Total Hours per Week: 3**

**Lecture Hours: 3**

**Tutorial Hours: ----**

**Course Objectives**

1. To provide an understanding on the company law in India.
2. To enable the students to gain knowledge in companies act 2013.
3. To sensitize the techniques about company procedures.
4. To acquaint the concept of formation of the company.
5. To expose the concepts and guidelines of share capital.

**Course Out Comes**

1. After studied unit-I, the student will be able to -understand the concepts of companies act 2013.
2. After studied unit-II, the student will be able to - demonstrate the company secretary roles.
3. After studied unit-III, the student will be able to - explain formation of Company & its registration concepts.
4. After studied unit-IV, the student will be able to - critique MOA & AOA of companies.
5. After studied unit-V, the student will be able to - outline the concepts and guidelines of share capital.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1**

**Teaching Hours: 9**

Introduction - Definition of Company - Characteristic - Advantages - Lifting of the Corporate veil - Kinds of Company - The Companies Act, 2013 ( Overview ) - The Company Secretaries Act.

**Unit-2****Teaching Hours: 9**

Secretary - Definition - Types of Secretaries - Company Secretary - Legal Position - Qualification - Appointment of Rights, Duties and Liabilities - Dismissal of Company Secretary.

**Unit-3****Teaching Hours: 9**

Formation of Company - Incorporation - Documents to be filled with Registrar - Certificate of Incorporation - Effects of Registration - Promoter - Preliminary Contracts - Duties of Secretary at the Promotion stage.

**Unit-4****Teaching Hours: 9**

Memorandum of Association - Articles of Association - Contents - Alteration - Secretary's Duties - Prospectus - Contents.

**Unit-5****Teaching Hours: 9**

Share Capital - Meaning Kinds - Alteration of Capital - Reduction of Capital - Secretarial procedure for reduction of Capital - Guidelines for the issue of fresh capital - Secretary's duties in connection with issue of shares.

**Text book:**

1. Company Law & Secretarial Practice - J. Santhi -Margham Publications.
2. Company Law & Secretarial Practice - K.C. Garg , Vijay Gupta, Joy Dhingra - Kalyani publishers

**Reference Book:**

1. Company Law & Secretarial Practice - N.D. Kapoor - Sultan chand& sons.

**Course Material:** [www.mca.gov.in](http://www.mca.gov.in)

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	S	S	S	S
CO2	S	S	S	M	M	S	S	S	S	S
CO3	S	S	M	S	S	M	M	S	M	S
CO4	S	M	S	S	S	S	S	S	S	S
CO5	S	S	S	M	S	S	S	M	S	M

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B. Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: III**

**Paper type: Core**

**Paper code:**

**Credit: 3**

**Name of the Paper: Corporate Accounting - I**

**Total Hours per Week: 3**

**Lecture Hours: 3**

**Tutorial Hours: ----**

**Course Objectives**

1. Explains and gives journal entries for share application, share allotment, calls on shares and forfeiture of share.
2. Explains the conditions for redemption of redeemable preference shares.
3. Understands the purpose of debenture sinking fund and debenture redemption reserve.
4. Knows the treatment of pre-incorporation profit and post-incorporation profit.
5. Knows the meaning of terms like provision, revenue profits, capital profits and reserve fund.

**Course Out Comes**

After Studied Unit - I Enables the students to understand the features of Shares and Debentures

After Studied Unit - II Develops an understanding about redemption of Shares and Debenture and its types

After Studied Unit - III Learns about the journal entries of issue of shares and issue of debentures

After Studied Unit - IV Works with profit prior to incorporation and post incorporation profits in companies accounts

After Studied Unit - V To give an exposure to the company final accounts

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1**

**Teaching Hours: 9**

Shares - Definition - Issues of Shares - issue of shares at premium - issue of shares at discount - forfeiture of shares - Re-issue of forfeited shares.

**Unit-2****Teaching Hours: 9**

Redeemable preference shares - Conditions for Redemption - Replacement of capital by fresh issue of shares - Procedure for redemption

**Unit-3****Teaching Hours: 9**

Issue of Debentures - Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures - Redemption out of profit, out of capital - Redemption out of conversion - own debentures Ex-interest and Cum - interest.

**Unit-4****Teaching Hours: 9**

Acquisition of Business - Profit prior to Incorporation.

**Unit-5****Teaching Hours: 9**

Final statement - contents of final statement - Managerial remuneration.

**Text book:**

1. Corporate accounting - T.S. Moorthy & Y. Hari Prasad Reddy.
2. Corporate accounting - Jain & Narang

**Books for Reference:**

1. Corporate Accounting R.L. Gupta & S. Radhaswamy
2. Accounting M.C. Shukla & T.S., Grewal

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	S	S	M	M	M	S
CO2	S	S	S	S	S	S	S	S	S	M
CO3	S	M	S	S	S	S	M	M	M	S
CO4	M	M	M	S	S	S	S	S	S	S
CO5	M	S	M	M	S	S	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B. Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: III**

**Paper type: Allied**

**Paper code:**

**Credit: 3**

**Name of the Paper: Statistics - I**

**Total Hours per Week: 7**

**Lecture Hours: 7**

**Tutorial Hours: ----**

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**Course Objectives**

1. Understand the basic concept of statistics and data.
2. Learn about the diagrammatic and graphic presentation of data.
3. Understand the concept of arithmetic mean and measures of central value.
4. Learn about measures of dispersion.
5. Acquire the knowledge of skewness

**Course Out Comes**

**After studied Unit 1** - The student will be able to understand the basic concept of statistics and data.

**After studied Unit 2** - The student will be able to Learn about the diagrammatic and graphic presentation of data.

**After studied Unit 3** - The student will be able to understand the concept of arithmetic mean and measures of central value.

**After studied Unit 4** - The student will be able to Learn about measures of dispersion.

**After studied Unit 5** - The student will be able to acquire the knowledge of skewness

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No



## **UNIT – I      MEANING OF STATISTICS - DATA COLLECTION AND TABULATION**

### **Teaching Hours: 21**

Meaning, Scope, functions, uses and limitations of statistics - Primary and Secondary data collection - Questionnaire - Classification and Tabulation - Frequency Distribution.

## **UNIT – II      DIAGRAMMATIC AND GRAPHIC PRESENTATION OF DATA**

### **Teaching Hours: 21**

Importance and limitations of Diagrams and Graphs - Types - Bar diagrams and Pie Diagram - Simple graph, Histogram, Frequency polygon, Frequency curve and Ogive.

## **UNIT – III      MEASURES OF CENTRAL VALUE OR AVERAGES**

### **Teaching Hours: 21**

Meaning, Merits and Limitations - Arithmetic Mean, Median, Quartiles, Mode, Geometric Mean and Harmonic Mean.

## **UNIT - IV      MEASURES OF DISPERSION**

### **Teaching Hours: 21**

Meaning, Merits and Limitations - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

## **UNIT – V      MEASURES OF SKEWNESS**

### **Teaching Hours: 21**

Meaning, Merits and Limitations - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness.

### **Text Book**

1. R.S.N. Pillai and V.Bagavathi - Statistics - S. Chand & Company Ltd
2. Statistics Theory, Methods and Applications - D.C.Sancheti&V.K.Kapoor

### **Books for Reference**

1. Elements of Statistical Methods - S.P.Gupta
2. Fundamentals of Statistics - B.N.Gupta
3. Business Statistics - P.R.Vittal.

### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	M	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	S
CO3	S	S	M	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	M	S	M	S	S	M	M	M	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B. Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: III**

**Paper type: Allied**

**Paper code:**

**Credit: 3**

**Name of the Paper: INTRODUCTION TO TALLY ACCOUNTING**

**Total Hours per Week: 7**

**Lecture Hours: 7**

**Tutorial Hours: ----**

**Course Objectives:**

**Unit 1-** To understand the fundamentals of computerised accounting and introduction of Tally.

**Unit 2** - To acquaint with the configuration of Tally screens and menus.

**Unit 3** - To impart knowledge of creating ledger, editing and deleting vouchers.

**Unit 4** - To develop in creating a stock group in inventory

**Unit 5** - To gain knowledge in creating a Budget and inventory report.

**Course Outcome(s):**

**After studied Unit 1** - The student will be able to analyse the problems faced in computerised accounting system

**After studied Unit 2** - The student will be able to create a single and multiple groups in creation of company groups in TALLY

**After studied Unit 3** - The student will be able to develop multiple ledgers and accounting vouchers.

**After studied Unit 4** - The student will be able to understand the configuration and features of stock item.

**After studied Unit 5** - The student will be able to develop the inventory reports and cost centre reports.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I**

**Teaching Hours: 21**

Fundamentals of Computerized Accounting: Requirements - Need - Salient Features - Advantages and Disadvantages - Manual Accounting Vs Computerised Accounting - Problems Faced in Computerized Accounting System -Limitations - Tally : Introduction - History - Versions of Tally- Tally ERP 7.2 vs Tally.ERP9 - Advantages in Tally - Features of Tally

**UNIT - II**

**Teaching Hours: 21**

Tally. ERP 9 Fundamentals - Salient - Application areas of Tally. ERP9 - Advantages - Install Tally. ERP 9- Getting Started with Tally. ERP 9 - Quitting Tally. ERP 9 - Components of Tally.

ERP 9 Screen - Configuration of Tally screens and menus- Creation of Company -Groups: Creating a Group- Single - Multiple Groups - Displaying a Group - Editing and Deleting Groups

### **UNIT - III**

**Teaching Hours: 21**

Ledger: Creating a Ledger- Creating Ledger in Normal Mode- Creating Multiple Ledgers- Editing and Deleting Ledgers - Introduction to vouchers: Voucher Entry -Editing and Deleting Vouchers-Accounting Vouchers - Contra voucher-Payment voucher-Receipt voucher-Journal Voucher-Sales voucher / invoice-Credit note voucher--Purchase voucher-Debit note voucher-Memo voucher-Inventory Vouchers

### **UNIT -IV**

**Teaching Hours: 21**

Introduction to Inventory: Stock Categories - Stock Groups - Stock Items - Creating a Stock Item - Configuration and features of Stock Item - Editing and Deleting Stocks- Purchase Order - Sales order- Cost Centre and Cost Category in Tally. ERP - Creating Cost Categories -Creating Cost Centres -Editing and Deleting Cost Centre-Editing and Deleting Cost Category

### **UNIT-V**

**Teaching Hours: 21**

Introduction to Budget: Budgetary Control -Creating a Budget-Editing and Deleting Budget - Day Book -Balance Sheet -Profit & Loss A/c -Trial Balance -Ratio Analysis -Printing Reports Cash and Funds Flow Statements-Cost Centre Reports -Inventory Report-Bank Reconciliation Statement

### **Text Book:**

Tally.ERP9, P. Rizwan Ahmed, Margham Publication, 2016

### **Books for Reference:**

Mastering Tally ERP 9: Basic Accounts, Invoice, Inventory - Asok K. Nadhani, BPB Publication  
Mastering Tally.ERP 9 - Dinesh Maidasani , Firewall Media, New Delhi.

### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	M	M	S	M	S
CO2	S	S	S	S	S	M	S	S	S	S
CO3	S	S	M	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	M	S	M	S	M	M	S	M	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B. Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: III**

**Paper type: Allied**

**Paper code:**

**Credit: 3**

**Name of the Paper: CORPORATE FINANCE**

**Total Hours per Week: 7    Lecture Hours: 7    Tutorial Hours: ----**

**Course Objectives:**

Unit 1 - To understand the importance of finance function.

Unit 2 - To learn the capital structure, financial risk and scope of long term & short term capital.

Unit 3 - To impart knowledge of capitalization and lease financing types.

Unit 4 - To gain knowledge of working capital management.

Unit 5 - To acquaint with recent trends in capital market.

**Course Outcome(s):**

After studied Unit 1 - The student will be able to analyse the scope and description of finance function.

After studied Unit 2 - The student will be able to predict the financial risk and scope of long- & short-term capital.

After studied Unit 3 - The student will be able to understand the over capitalisation, capital gearing and lease financing types.

After studied Unit 4 - The student will be able to make sound decisions on working capital management.

After studied Unit 5 - The student will be able to understand the financial markets, recent trends in capital market and mutual funds.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I**

**Teaching Hours: 21**

Corporate Finance Definition - Scope and Importance - Finance function - Scope Classification and Description of Finance function.

**UNIT - II**

**Teaching Hours: 21**

Capital Structure - Business and Financial risks - Financial and Operating leverage - Scopes of long term capital and short term capital.

**UNIT - III****Teaching Hours: 21**

Capitalization - Over Capitalization - Capital Gearing - Lease financing types, Importance and Limitations.

**UNIT - IV****Teaching Hours: 21**

Working capital management - Importance - Financing of Working capital management receivable inventories and cash management.

**UNIT - V****Teaching Hours: 21**

Financial markets - Money market - Capital market - Recent Trends in Capital market - Mutual Funds - Factoring - Forfeiting - Depositors.

**Text Book:**

1. I. M. PANDEY -FINANCIAL MANAGEMENT

**Books for Reference:**

1. KULKARNI: Corporate Finance.
2. VASANTH DESHI: Indian Financial System

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	S	M	S	M	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	M	S	S	S	S	M	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	M	S	M	S	M	S	M	S	M

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B. Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: III**

**Paper type: Allied**

**Paper code:**

**Credit: 3**

**Name of the Paper: INTERNATIONAL TRADE**

**Total Hours per Week: 7    Lecture Hours: 7    Tutorial Hours: ----**

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**Course Objectives:**

Unit 1 - To understand the modes of entering into international trade.

Unit 2 - To learn the importance trade policy.

Unit 3 - To impart knowledge of world trade organization

Unit 4 - To gain knowledge of balance of payments and exchange control.

Unit 5 - To acquaint with international monetary system.

**Course Outcome(s):**

After studied Unit 1 - The student will be able to analyse the scope of international business.

After studied Unit 2 - The student will be able to understand the functions of regional integration in trade policy.

After studied Unit 3 - The student will be able to gain knowledge of functions of world trade organization.

After studied Unit 4 - The student will be able to understand the disequilibrium, remedies and purchasing power parity theory.

After studied Unit 5 - The student will be able to understand the international liquidity and its importance.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I**

**Teaching Hours: 21**

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

**UNIT - II**

**Teaching Hours: 21**

Trade Policy - Case for and against Protection - Regional Integration - European Union - EEC - UNCTAD- GATT- Asian Development Bank (ADB).

**UNIT - III****Teaching Hours: 21**

WTO - Functions of WTO - An Overview.

**UNIT - IV****Teaching Hours: 21**

Balance of Payments - Disequilibrium - Remedies - Exchange Control - Purchasing Power Parity Theory.

**UNIT - V****Teaching Hours: 21**

International monetary system - IMF - SDR - International Liquidity -IBRD (World Bank).

**Text Book:**

1. H.G.Mannur, 1995, International Economics - Vikas Publishing House (P) Ltd, New Delhi - 14.

**Books for Reference:**

1. Paul.R.Krugman and Maurice Obstfeld. 2000, International Economics (Theory and Policy), 5th Edition, Pearson Education Asia, Addison Wesley Longman (P) Ltd, New Delhi -92.

2. Robert J.Carbaugh - 1991, International Economics, 4th Edition, Thomson Information Publishing Group, Wadsworth Publishing Company, California.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	S	M	S	M	S	M	S
CO2	S	S	S	S	M	S	S	S	S	S
CO3	S	S	S	S	S	S	S	M	S	S
CO4	S	S	S	M	S	M	S	M	S	M
CO5	M	M	S	S	S	S	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B. Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: III**

**Paper type: Skill based Subject**

**Paper code:**

**Credit: 2**

**Name of the Paper: COMPUTER APPLICATION IN BUSINESS**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: ----**

**Course Objectives**

Unit 1 - Understand and work with MS Word document.

Unit 2 - Learn about work with mail merge.

Unit 3 - Acquire the knowledge of work with MS Excel and spread sheet.

Unit 4 - Understand and work with MS power point and work with slides.

Unit 5 - Learn about formatting in power point.

**Course Outcome(S)**

After studied Unit 1 - The student will be able to Understand and work with MS Word document.

After studied Unit 2 - The student will be able to Learn about work with mail merge.

After studied Unit 3 - The student will be able to acquire the knowledge of work with MS Excel and spread sheet.

After studied Unit 4 - The student will be able to Understand and work with MS power point and work with slides.

After studied Unit 5 - The student will be able to Learn about formatting in power point.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I**

**Teaching Hours: 9**

MS Word 2017: Features of Word 2017- Starting Word 2017 -Component of Word Window - Creating Word Document-Saving, Opening and Closing Documents- Editing Word Documents- Inserting Objects-Formatting Pages- Formatting Paragraph - Inserting Page-Page Break-Page Numbers



**UNIT - II****Teaching Hours: 9**

Bookmarks-Header and Footer-Footnotes and Endnotes - Formatting Document - Spelling and Grammar Check-Word Count –Thesaurus-Auto Correct- Working with Tables-Manipulating Tables -Mail Merge - Printing a document

**UNIT - III****Teaching Hours: 9**

Introduction to Spreadsheet: Applications of Spread Sheet- MS Excel 2017- Features of Excel - Starting Microsoft Excel 2017- Building and Entering data in Worksheets - Editing Worksheets: Editing a Constants- Editing Formula-Adding and Removing Rows and Columns-Hiding Rows and Columns-Resizing Column Widths and Row Heights.

**UNIT -IV****Teaching Hours: 9**

Sorting and filtering data Formatting Worksheet-Creating and Formatting different types of Charts- Printing -Saving, Opening and Closing Workbook-Formulas- Using Functions PowerPoint 2017: Features of PowerPoint -Components of Power Point Window- Creating a Blank Presentation-Working with PowerPoint -Opening -Saving and Closing a Presentation - Working with Slides

**UNIT -V****Teaching Hours: 9**

Formatting of Text in Power Point 2017 -Formatting of Paragraphs -Inserting Tables and Charts: Insert Table- Insert Char-Organization Chart- Adding Headers and Footers-Inserting Sounds-Inserting Videos-Clip art-Inserting Clip Art-Editing a clip art image-Shapes: Drawing Shapes-Insert shapes - Copy Shapes-Create a Flow Chart -Printing in PowerPoint

**Text Book:**

1. Computer Application in Business with Tally -P.Rizwan Ahmed, Margham Publications

**BOOKS FOR REFERENCE:**

1. Computer Applications in Business -Dr. S.V. SrinivasaVallabhan -Sultan Chand Publication.
2. Computer Applications in Business -Dr.R.Paramaeswaran, S.Chand& Co.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	M	S
CO2	S	S	S	S	S	S	S	M	S	M
CO3	S	S	S	S	M	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	M	S	M	S	M	M	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B. Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: III**

**Paper type: Non-Major**

**Paper code:**

**Credit: 2**

**Name of the Paper: SERVICE MARKETING**

**Total Hours per Week: 2**

**Lecture Hours: 2**

**Tutorial Hours:**

**Course Objectives**

Unit 1 - To impart the concepts about service marketing and its future.

Unit 2 - To expose the different elements in service sector.

Unit 3 - To acquaint the concepts and importance of marketing research.

Unit 4 - To familiarize the student in the specialized area of Service quality concepts.

Unit 5 - To provide an understanding on the importance of customer relationship.

**Course Out Comes**

After studied Unit-I, the student will be able to - understand service marketing and predict its future.

After studied Unit-II, the student will be able to - examine its Pricing, Promoting and its channels.

After studied Unit-III, the student will be able to - analyze the importance of research in service industry.

After studied Unit-IV, the student will be able to - outline the service quality and its challenges.

After studied Unit-V, the student will be able to - demonstrate customer relationship and its importance.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I INTRODUCTION**

**Teaching Hours: 6**

Service Management - Concept of Service - Evolution of Services Marketing - Future of the Service Sector - Services Characteristics.

**UNIT - II ELEMENTS OF SERVICE MARKETING**

**Teaching Hours: 6**

The mix elements in Service Product - Product Life Cycle - Service Location - Service Channel Development - Pricing for Services - Promoting Services - People and Services - Physical Evidence

**UNIT - III RESEARCH IN SERVICES AND DESIGN****Teaching Hours: 6**

Marketing Research for Services and Products - Research process - Market segmentation - Focusing & Positioning.

**UNIT - IV SERVICE DELIVERY AND SERVICE QUALITY****Teaching Hours: 6**

Effective service delivery systems - Challenges in distributing services - effective problem resolution from customer complaints. Importance of Service Quality - Models of Service quality.

**UNIT - V CUSTOMER RELATIONSHIP AND SERVICE LEADERSHIP****Teaching Hours: 6**

Relationship Marketing - Types of relationship marketing Customer retention - Service guarantees - Internal Customer satisfaction.

**Course Text books:**

1. Services Marketing -Dr. L. Natarajan -Margham Publications.
2. Services Marketing -GeetaBansal, AmandeepKaur, Bhavna Kumar -Kalyani Publishers.

**Reference books:**

1. Services Marketing and Management -Dr. B. Balaji - Sultan chand& sons.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	M	S	S	S
CO2	S	S	S	S	S	S	S	S	M	S
CO3	S	M	S	S	M	M	S	S	S	S
CO4	S	S	S	S	S	S	S	S	M	S
CO5	M	S	M	S	M	S	M	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: IV    Paper type: Core**

**Paper code:    Name of the Paper: Company law and Secretarial Practice II    Credit: 3**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: -    Practical Hours: -**

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**Course Objectives**

1. To impart the concepts of borrowing powers of the company.
2. To enable students to understand the basic concepts in company management.
3. To sensitize the concepts and techniques about different types of meeting.
4. To acquaint the techniques of dividend payment of the company.
5. To equip knowledge to students about the liquidation of the company.

**Course Out Comes**

1. **After studied Unit-I**, the student will be able to - identify the borrowing powers of company.
2. **After studied Unit-II**, the student will be able to - outline the Management strategy in company.
3. **After studied Unit-III**, the student will be able to -understand different types of meeting and its procedures.
4. **After studied Unit-IV**, the student will be able to -demonstrate the dividend payments and outline the books of accounts.
5. **After studied Unit-V**, the student will be able to - critique the winding up modes and Liquidation.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1:**

**Teaching Hours: 10**

Borrowing Powers: Meaning - Ultra Virus Borrowing - Mortgages and Charges - Fixed and Floating Charges - Registration of Charges - Legal Provisions - Effects and Consequences of Non registration of Charge - Debentures - Definition - Kinds - Guidelines for the issue of debentures - Duties of a Secretary - Comparison between a Shareholder and a Debenture Holder.

**Unit-2:****Teaching Hours: 08**

Company Management : Introduction - Directors - Qualification - Disqualification - Appointment - Vacation - Removal - Specific powers of Directors - Duties of Directors - Liabilities of Directors.

**Unit-3:****Teaching Hours: 10**

Meetings and Procedures : Introduction - Kinds of Meetings - Meetings of Share Holders - Statutory Meeting - Annual General Meetings - Extra Ordinary General Meeting - Class Meetings - Board Meetings - Secretarial Work Relating to Meetings - Motions and Resolutions - Types of Resolutions - Agenda - Minutes - Voting and Poll - Proxy - Quorum - Chairman of Meeting - Duties of Secretary.

**Unit-4:****Teaching Hours: 07**

Dividend: Definition - Rules regarding Dividends - Secretarial procedure regarding payment of Dividends - Accounts - Statutory Books - Books of Accounts - Annual Accounts and Balance Sheet - Secretarial Duties.

**Unit-5:****Teaching Hours: 10**

Winding Up: Meaning - Modes of Winding Up - Compulsory Winding up - Voluntary winding up - Winding up subject to supervision of court - Duties of Secretary in respect of winding up - Consequences of Winding up - Liquidators - Duties and powers of Liquidator.

**Text book:**

1. Company Law & Secretarial Practice - J. Santhi -Margham Publications.
2. Company Law & Secretarial Practice - -K.C. Garg ,Vijay Gupta, Joy Dhingra -Kalyani publishers

**Reference Book:**

1. Company Law & Secretarial Practice -N.D. Kapoor -Sultan chand&sons.

**Course Material: website links, e-Books and e-journals**

1. [www.mca.gov.in](http://www.mca.gov.in)

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	S	S	S	M	S
CO2	M	S	S	S	M	S	S	S	S	M
CO3	M	S	S	M	S	S	S	S	M	M
CO4	M	S	S	M	M	S	S	S	M	S
CO5	S	S	M	S	S	S	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: IV    Paper type: Core**

**Paper code:    Name of the Paper: Corporate Accounting- II    Credit: 3**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: Practical Hours: -**

**Course Objectives**

1. **UNIT-I** -Understands the need for valuation of goodwill and circumstances under which goodwill is valued
2. **UNIT-II** - Amalgamation is to achieve synergetic benefits which arise, when two companies can achieve more in combination than when they are individual entities.
3. **UNIT-III** - Liquidation report, proceedings and settlement accounting account settings.
4. **UNIT-IV** - Preparation of profit and loss account and balance sheet.
5. **UNIT-V** - It includes Accounts of Holding Company, Banking Company accounts.

**Course Out Comes :**

1. **After Studied Unit-I** -To provide knowledge on Goodwill
2. **After Studied Unit-II**- Enable the students to understand about amalgamation, absorption and external reconstruction
3. **After Studied Unit-III** - Enable the students to gain an idea of liquidation of companies
4. **After Studied Unit-IV** - To make them aware about accounts of banking companies
5. **After Studied Unit-V** - To introduce and develop knowledge of holding companies accounts

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1:**

**Teaching Hours: 10**

Goodwill - Definition - Factors affecting valuation of goodwill - Need - Methods of

valuing Goodwill - Simple profit method - Super profit method - Valuation of shares - methods - Net assets method - Yield method - Earning capacity method

**Unit-2:**

**Teaching Hours: 10**

Amalgamation - Absorption and External Reconstruction - Purchase consideration - Methods of calculation - Accounting treatment in the books of Vendor Company and purchasing company. [Intercompany holdings and scheme for external reconstruction excluded.] - Alteration of share capital and Internal Reconstructions.

**Unit-3:**

**Teaching Hours: 10**

Liquidation Accounting - Liquidator's final statement of account - Adjustment of the rights of contributories when the paid up amount on shares varies statement of affairs and deficiency account excluded].

**Unit-4:**

**Teaching Hours: 05**

Bank Accounts - Legal requirements affecting Final Accounts - Preparation of Profit and Loss Account - Balance sheet.

**Unit-5:**

**Teaching Hours: 10**

Accounts of Holdings Companies - Minority Interest - Cost of control or capital reserve - Distinction between capital profits and Revenue Profits - Elimination of common transactions - Treatment of unrealized Profits - Revaluation of assets and liabilities - Preparation of consolidated balance sheet [Intercompany investment excluded].

**Text book:**

1. Corporate accounting - T.S. Reddy & Dr. A. Murthy.
2. Corporate accounting -Jain & Narang

**Books for Reference:**

Corporate Accounting - R.L. Gupta & S. Radhaswamy

Corporate Accounting - T.S. Reddy & Dr. A. Murthy

Advanced Accounting - M.C. Shukla& T.S., Grewal

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	M	S	S	S	M	S
CO2	M	S	S	M	S	S	S	S	S	M
CO3	S	S	S	M	M	S	S	S	M	M
CO4	S	S	S	M	M	S	S	S	M	S
CO5	S	S	M	S	S	S	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: IV    Paper type: Allied**

**Paper code:**

**Name of the Paper: Statistics - II**

**Credit: 5**

**Total Hours per Week: 7    Lecture Hours: 7    Tutorial Hours: -    Practical Hours: -**

.....  
**Course Objectives**

1. Understand the basic concept of Correlation Analysis.
2. Learn about the regression analysis.
3. Understand the concept of Time series analysis, seasonal and cyclical variations.
4. Acquire the knowledge of unweighted and weighted index numbers.
5. Learn about uses and limitations of statistical Quality control.

**Course Out Comes:**

**After studied Unit 1** - The student will be able to understand the basic concept of Correlation Analysis.

**After studied Unit 2** - The student will be able to Learn about the regression analysis.

**After studied Unit 3** - The student will be able to understand the concept of Time series analysis, seasonal and cyclical variations.

**After studied Unit 4** - The student will be able to acquire the knowledge of unweighted and weighted index numbers.

**After studied Unit 5** - The student will be able to Learn about uses and limitations of statistical Quality control.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1:**

**Teaching Hours: 20**

**CORRELATION ANALYSIS**

Meaning, Types, Merits and Limitations of correlation - Methods of studying correlation - Scatter Diagram - Karl Pearson's Coefficient of Correlation - Spearman's Rank correlation.



**Unit-2:****Teaching Hours: 25****REGRESSION ANALYSIS**

Meaning, Importance, Limitations - Differences between Correlation and Regression - Regression Equations - Deviation taken from Arithmetic mean and assumed mean.

**Unit-3:****Teaching Hours: 20****TIME SERIES ANALYSIS**

Meaning, uses and components of Time series - Methods of measuring Trend, Seasonal Variations and Cyclical fluctuations - Free hand method, Semi-average method, Moving average method and Method of Least squares - Seasonal Indices by Simple Average Method.

**Unit-4:****Teaching Hours: 20****INDEX NUMBERS**

Meaning, uses and problems in the construction of Index Numbers, Unweighted and Weighted Index Numbers - Laspeyer's, Paasche's, Bowley's Fishers and Edgeworth methods - Time Reversal and Factor Reversal Tests.

**Unit-5:****Teaching Hours: 20****STATISTICAL QUALITY CONTROL**

Meaning and Importance of Statistical Quality Control - Two type of variations Quality control chart - General outline - uses and limitations of statistical Quality control.

**Text book:**

R.S.N.Pillai and V.Bagavathi -Statistics -S. Chand & Company Ltd

**Reference Book:**

- |  |                           |
|--|---------------------------|
| 1. Elements of Statistical Methods             | - S.P.Gupta               |
| 2. Fundamentals of Statistics                  | - B.N.Gupta               |
| 3. Statistics Theory, Methods and Applications | - D.C.Sancheti&V.K.Kapoor |
| 4. Business Statistics                         | - P.R.Vittal.             |

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	S	M	S	S	S	M	S
CO2	M	S	S	M	S	S	S	S	S	M
CO3	S	S	M	M	M	S	S	S	M	M
CO4	S	S	S	M	M	S	S	S	M	L
CO5	S	S	M	S	S	S	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: IV    Paper type: Allied**

**Paper code:                      Name of the Paper: Business Mathematics**

**Credit: 5**

**Total Hours per Week: 7   Lecture Hours: 7   Tutorial Hours: ..... Practical Hours: .....**

.....

**Course Objectives**

1. Understand the basic theories of indices.
2. Learn about the types of matrices.
3. Understand the concept of differential and integral calculus.
4. Acquire the knowledge of Linear Programming problem.
5. Learn about standard deviation and correlation.

**Course Out Comes**

**After studied Unit 1** - The student will be able to understand the basic theories of indices.

**After studied Unit 2** - The student will be able to Learn about the types of matrices.

**After studied Unit 3** - The student will be able to understand the concept of differential and integral calculus.

**After studied Unit 4** - The student will be able to acquire the knowledge of Linear Programming problem.

**After studied Unit 5** - The student will be able to Learn about standard deviation and correlation.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1:****Teaching Hours: 20**

Theory of Indices - Binomial Theorem, Exponential series - Logarithmic Series - Properties - Simple Problems - Theory of Equations - Formation of Equation - Solution of equation - Imaginary roots - Diminishing roots.

**Unit-2:****Teaching Hours: 20**

Types of Matrices - Eigen Values, Eigen Vectors - Rank - Consistency of Matrices - Cayley Hamilton Theorem - Simple problems.

**Unit-3:****Teaching Hours: 25**

Differential calculus - Application - Rate Measure - Maxima, Minima - Partial Differentiation - Euler's Theorem - Simple Problems - Integral Calculus - Single Applications - Area, Volume - Simple problems.

**Unit-4:****Teaching Hours: 20**

Linear programming problem - Simple Problems - Graphic Solutions - Simple X Method - Simple Problems.

**Unit-5:****Teaching Hours: 20**

Averages: Mean - Median - Mode, Empirical relation - Standard Deviation - Mean Deviation - Diagrammatic Representation - Histogram, Pie, Bar, Polygon Curve - Simple Problems - Correlation - Rank Correlation

**Text book:**

Business Mathematics - P.R.Vittal.

**Reference Book:**

1. J.K.Sharma : Business Mathematics
2. S.D.Jeyaseelan : Business Mathematics
3. Dr. BebashisDutta : Statistics and Operation Research

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	M	S	S	M	S	S	S	M	S
CO2	M	S	M	S	S	S	S	S	S	M
CO3	S	S	M	M	M	S	S	S	M	L
CO4	S	S	S	M	M	S	S	S	S	M
CO5	S	S	M	S	S	S	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: IV    Paper type: Allied**

**Paper code:                      Name of the Paper: Investment Management                      Credit: 5**

**Total Hours per Week: 7    Lecture Hours: 7    Tutorial Hours: -    Practical Hours:-**

.....

**Course Objectives**

1. To enable students to gain knowledge about the types of investment.
2. To sensitize the fundamental and technical analysis in investment.
3. To provide an understanding on the investment pattern by analysing the market.
4. To expose students to the importance of risk return analysis in the market.
5. To familiarize the concept of efficient market hypothesis.

**Course Out Comes**

1. **After studied Unit-I** - The student will be able to - analyze the financial assets, financial markets in the industry.
2. **After studied Unit-II** - The student will be able to - examine the Measurement of Risk and Return in Market.
3. **After studied Unit-III** - The student will be able to - identify the trend in market through various analysis.
4. **After studied Unit-IV** - The student will be able to - outline various types of securities, bonds and functions of SEBI.
5. **After studied Unit-V** - The student will be able to - demonstrate the efficiency in market through different theories.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit-1:****Teaching Hours: 20**

Introduction to basics of investment - Properties of financial assets - Financial Markets - Investments - Types - Characteristics - objectives - Types of investors - Investment vs Gambling, Speculation Vs. Gambling.

**Unit-2:****Teaching Hours: 20**

Nature and Scope of Security Analysis - Concept of Risk and Return - Measurement of Risk.

**Unit-3:****Teaching Hours: 25**

Fundamental analysis - Economic analysis, Industry Analysis and company analysis - Technical analysis - trend indications - indices and moving average applied in technical analysis.

**Unit-4:****Teaching Hours: 20**

Valuation of Securities - Equity shares - Preference shares - Debentures - Bonds - SEBI - objectives - functions - guidelines.

**Unit-5:****Teaching Hours: 20**

Efficient market Hypothesis - Random Walk Theory - Markowitz Theory - Sharpe's optimization solution - Dow Theory - CAPM model.

**Text book:**

Investment Management -Dr. L.  
Natarajan - Margham Publication

Investment Management -Dr. L.  
Natarajan - Margham Publication

**Reference Book:**

1. Investment Management -V.K. Bhalla -Sultan chand&sons.
2. Investment Management - Anju B. Nandrajog -Kalyani Publishers.

**E materials:**

1. [www.corporatefinanceinstitute.com](http://www.corporatefinanceinstitute.com)
2. [www.investopedia.com](http://www.investopedia.com)

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	S	S	S	M	S
CO2	S	S	M	S	S	S	S	S	S	M
CO3	S	S	M	S	M	S	S	S	M	S
CO4	S	S	S	M	M	S	S	S	S	M
CO5	S	S	M	S	S	S	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: IV    Paper type: Allied**

**Paper code:                      Name of the Paper: Organisational Behaviour                      Credit: 5**

**Total Hours per Week: 7   Lecture Hours: 7   Tutorial Hours: -   Practical Hours: -**

.....

**Course Objectives**

**Unit 1** - To understand the fundamental concepts of organizational behaviour and its nature.

**Unit 2** - To know the early and contemporary theories of motivation.

**Unit 3** - To learn about the group behaviour and decision making.

**Unit 4** - To analyze and understand the leadership traits and causes of conflicts.

**Unit 5** - To analyze the process of organizational structure and design.

**Course Out Comes**

**After studied Unit 1** - The student will be able to understand the fundamental concepts of organizational behaviour and its nature.

**After studied Unit 2** - The student will be able to know the early and contemporary theories of motivation.

**After studied Unit 3** - The student will be able to learn about the group behaviour and decision making.

**After studied Unit 4** - The student will be able to analyze and understand the leadership traits and causes of conflicts.

**After studied Unit 5** - The student will be able to analyze the process of organizational structure and design.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

**Unit-1:****Teaching Hours: 20**

Organizational Behaviour - Fundamental concepts - nature and scope - OB in the new millennium - Foundations of Individual behavior - Personality, Perception, Learning, Values and Attitudes.

**Unit-2:****Teaching Hours: 20**

Motivation - Early theories - Contemporary theories - Motivation at work - Designing and Motivating for jobs.

**Unit-3:****Teaching Hours: 20**

Group Dynamics - Group Behaviour, - Inter-group relations - Communication and Group - Decision making.

**Unit-4:****Teaching Hours: 25**

Leadership - Trait, behaviour and contingency theories - Power and Politics - Conflict - Causes, conflict management, Transactional Analysis (TA) - Work Stress.

**Unit-5:****Teaching Hours: 20**

Organizational Structure and Design: Organizational changes and development - Organizational culture and climate - Organizational effectiveness.

**Text book:**

1. S.S.Khanka, Organisational Behaviour, S.Chand& Co., New Delhi Edn, 2007
2. Dr. S. Shajahan&LinuShajahan, Organisational Behaviour, New age International Publishers, New Delhi.

**Reference Book:**

1. Stephen Robbins, Organisational Behaviour, 10th Ed. Pearson Education, 2001
2. Fred Luthans, Organizational Behaviour, McGraw Hill, 1998.
3. Wagner, Organizational Behaviour, Thomson Learning, 2002.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	S	S	S	M	S
CO2	S	S	M	S	S	S	S	S	S	S
CO3	S	S	M	S	S	S	S	S	M	S
CO4	S	S	S	M	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: IV    Paper type: Non Major Elective**

**Paper code:                      Name of the Paper: Project Management                      Credit: 2**

**Total Hours per Week: 2    Lecture Hours: 2    Tutorial Hours: -    Practical Hours: -**

.....

**Course Objectives**

**Unit 1** - To understand the classification of projects and project life cycle.

**Unit 2** - To learn the importance of market research and market planning.

**Unit 3** - To impart knowledge of project selection factors.

**Unit 4** - To gain knowledge of project finance and sources of finance.

**Unit 5** - To understand the project monitoring and evaluation.

**Course Out Comes**

**After studied Unit 1-** The student will be able to analyse the project ideas and innovation.

**After studied Unit 2-** The student will be able to understand the resource surveys with market planning.

**After studied Unit 3-** The student will be able to gain knowledge of industrial policy and techno-economic analysis.

**After studied Unit 4-** The student will be able to understand the cost estimating, project financing and foreign exchange regulations.

**After studied Unit 5-** The student will be able to assess project scheduling and monitoring tools and techniques.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes



**Unit-1:****Teaching Hours: 05**

Definition of Project- Classification of Projects - Project life cycle - Project ideas and Innovation - Documents for Project.

**Unit-2:****Teaching Hours: 05**

Project Survey - Resource surveys, Need analysis, Market research, Market Planning.

**Unit-3:****Teaching Hours: 10**

Project Selection Factors - Analysis of infrastructure - Elements of economic geography location - Manpower - Inputs - Transport - Site selection - Industrial policy - Government incentives and regulation - Techno - economic analysis - Choice of technology - choice of process - appropriate Technology.

**Unit-4:****Teaching Hours: 05**

Project Finance - Cost estimating - Project financing - Sources of finance - Cost of capital structure - International finance & Foreign exchange regulations.

**Unit-5:****Teaching Hours: 05**

Project Monitoring & Evaluation - Projects Scheduling and Monitoring tools and Techniques - Project management -Information system and Documentation - Project Evaluation.

**Text book:**

Chandra: Project Management -Tata McGraw Hill, Delhi.

**Reference Book:**

1. Harold Kerzner: Project Management; A System approach to Planning, Scheduling and Controlling, New Delhi, CBS Publishers and Distributors, 2nd ed., 2000.
2. Joy P.K.: Total Project Management: The Indian Context, New Delhi, Macmillan India Ltd., Updated ed., 1996.
3. Rao PCK: Project Management Control, New Delhi, Sultan Chand & Sons, 1997.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	S	S	S	S	S
CO2	S	S	M	S	S	S	S	S	S	S
CO3	S	S	M	S	S	S	S	S	M	S
CO4	S	S	S	M	S	S	M	S	S	S
CO5	S	S	M	S	S	S	S	M	M	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: V    Paper type: Core**

**Paper code:**

**Name of the Paper: COST ACCOUNTING**

**Credit: 4**

**Total Hours per Week: 6 Lecture Hours: 6 Tutorial Hours: ..... Practical Hours: .....**

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**Course Objectives**

1. To acquaint the students with cost accounting techniques and practices
2. To educate student to compute Material cost and store ledger.
3. To familiarize the student with the methods of Labour costing.
4. To enhance the student knowledge with overhead and distribution of overhead.
5. To make student to compute batch and job costing.

**Course Outcome:**

**After studied Unit 1** - The student will be able to Understanding the basic concepts Costing, Cost control and Cost audit.

**After studied Unit 2** - The student will be able to Ability to compute Material cost and store ledger maintenance.

**After studied Unit3** - The student will be able to Familiarized with the needs and methods of Labour costing.

**After studied Unit 4** - The student will be able to acquire the knowledge of overhead and distribution of overhead.

**After studied Unit 5** - The student will be able to Able to compute batch and job costing.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – I Teaching Hours: 10**

**Introduction to Cost Accounting**

Cost Accounting: Introduction - Definition, Meaning and Objectives - Advantages and Importance - Concept of Cost, costing, cost control and cost audit - Cost Centre and cost Unit -



**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: V    Paper type: Core**

**Paper code:**

**Name of the Paper: FINANCIAL SERVICES**

**Credit: 4**

**Total Hours per Week: 6 Lecture Hours: 6 Tutorial Hours: ..... Practical Hours: .....**

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### **Course Objectives**

1. To understand the concepts of financial services and its importance.
2. To familiarize the latest developments in financial services in India.
3. To inculcate the techniques of leasing and mutual funds in India.
4. To provide an understanding on the concepts of factoring and consumer finance.
5. To enable students to understand the basics of venture capital finance.

### **Course Out Comes**

**1. After studied Unit - I** - The student will be able to - identify the financial services in India and its functions.

**2. After studied Unit - II** - The student will be able to - understand merchant banking services and its functions.

**3. After studied Unit - III** - The student will be able to - demonstrate concepts of mutual fund mechanism and lease finance.

**4. After studied Unit - IV** - The student will be able to - outline the concept and procedures of factoring, forfeiting and consumer finance.

**5. After studied Unit-V** - The student will be able to - analyze the concepts of venture capital and its roles.

### **Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

### **UNIT –I**

**Teaching Hours: 10**

#### **INDIAN FINANCIAL SERVICES**

Introduction - Evolution -Features -Problems - Regulating authorities -Constituents - Functions of financial services institutions.

**Teaching Hours: 20**

Merchant Banking - Introduction -Scope -Functions of Merchant Banker -Classification -Code of Conduct -SEBI Guidelines.

**Teaching Hours: 20**

Meaning of leasing - Types -Advantages & Disadvantages -Meaning of Mutual fund -Features & Characteristics -classification -operational, return based, investment based -Mechanism of Mutual fund operation- portfolio management process in mutual fund -operational efficiency - Asset Management Company & its functions.

**Teaching Hours: 20**

Factoring - Meaning -Types -Features -Forfeiting - Process & Procedures -Factoring Vs Forfeiting -Consumer Finance -meaning -types -sources -modes -Hire Purchase System - characteristics -advantages & disadvantages.

**Teaching Hours: 20**

Venture capital financing in India -Benefits -Stages of financing - SEBI regulation on venture capital institutions.

**Course Text books:**

1. Financial Services -B. Santhanam, Margham Publication
2. Essentials of Financial Services -Dr. S. Gurusamy -Vijay Nicole imprints Pvt. Ltd.

### Reference books:

1. Financial Services -E. Dharmaraj -Sultan chand&sons.
2. Financial Services - AnbarasuJoseph .D, Boominathan.V.K, Manoharan.P and Gnanaraj.G – Sultan Chand & Sons.

## E materials:

1. [www.corporatefinanceinstitute.com](http://www.corporatefinanceinstitute.com)
2. [www.investopedia.com](http://www.investopedia.com)

## Mapping with Programme Outcomes

[illegible]

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: V    Paper type: Core**

**Paper code:**

**Name of the Paper: INCOME TAX LAW AND PRACTICE -I                      Credit: 4**

**Total Hours per Week: 6 Lecture Hours: 6 Tutorial Hours: ..... Practical Hours: .....**

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**Objectives**

**Unit - I** - To create an understanding of the Income Tax Act enacted in 1961.

**Unit - II** - To provide an understanding on Employer-employee relationship and place of employment.

**Unit - III** - To promote learning of Income from House Property and deductions from Income from House Property.

**Unit - IV** - To understand the Income Tax, 'Profit and Gains of Business or Profession'

**Unit - V** - To collect useful information for the purpose of assessment.

**Course outcomes**

**After Studied Unit - I** - To introduce the basic concept of Income Tax

**After Studied Unit - II** - In order to familiarize the different know-how and heads of income with its components

**After Studied Unit - III** - It helps to build an idea about income from house property as a concept

**After Studied Unit - IV** - It gives more idea about the income from business or profession

**After Studied Unit - V** - Gives knowledge of Income Tax Authorities their powers and about Permanent Account Number.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – I****Teaching Hours: 10**

Income Tax Act, 1961 - Current Finance Act - Definitions - Agricultural Income - Assessee - Assessment Year - Income - Person - Previous Year - Residential Status and Incidence of Tax - Exempted Incomes.

**UNIT – II****Teaching Hours: 20**

Income under the head Salaries - Definitions - Features - Allowances - Perquisites - Provident Funds - Profits in Lieu of Salary - Deductions - Computation of Salary Income.

**UNIT – III****Teaching Hours: 20**

Income from House property - Annual Value - Determination - Let out houses - Self Occupied Houses - Computation of Income from House property.

**UNIT – IV****Teaching Hours: 20**

Profits and Gains of Business of Profession - Definitions - Chargeability - Admissible deductions - Inadmissible Expenses - Computation of Business Income - Computation of Professional Income.

**UNIT – V****Teaching Hours: 20**

Income Tax Authorities and their Powers - Permanent Account Number (PAN).

**Text book:**

1. Income Tax Law and Accounts - Y.Hari Prasad Reddy.
2. Income Tax Law and Accounts -srinivasan

**Books for Reference:**

1. H.C.Mehrotra : Income Tax Law and Accounts.
2. Bhagavathi Prasad : Income Tax Law and Practice.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M		M	S	M	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	M	S	S	S	S	M	S	S
CO4	M	S	S	M	S	M	S	S	M	S
CO5	S	S	S	S	S	M	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: V    Paper type: Core**

**Paper code:**

**Name of the Paper: COMMERCIAL LAW**

**Credit: 4**

**Total Hours per Week: 6 Lecture Hours: 6 Tutorial Hours: ..... Practical Hours: .....**

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### **Course Objectives**

1. To provide students basic concept of Contract and its Classification.
2. To make students to Learn about the Formation of Contract and its essentials.
3. To familiarize the student with the concept of Contract of Indemnity and Guarantee.
4. To educate the student about contract of agency, duties and termination of agent.
5. To prepare students to acquire the knowledge of sale of goods act and breach of contract.

### **Course Outcome(S):**

**After studied Unit - I** - The student will be able to Understand the basic concept of Contract and its Classification.

**After studied Unit - II** - The student will be able to Learn about the Formation of Contract and its essentials.

**After studied Unit - III** - The student will be able to Understand the concept of Contract of Indemnity and Guarantee.

**After studied Unit - IV** - The student will be able to Learn about contract of agency, duties and termination of agent.

**After studied Unit - V** - The student will be able to Acquire the knowledge of sale of goods act and breach of contract.

5. After studied unit-5, the student will be able to .....

### **Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

### **UNIT – I**

**Teaching Hours: 10**

#### **Introduction to Contract**

Meaning -Definition - Classification of contract - Express and implied - valid, Void and Voidable contracts - Executed and Executory Contracts - Unilateral and Bilateral contracts.



## UNIT - II

**Teaching Hours: 20**

## Formation of Contract

Essential Element of Contract - Offer and Acceptance - Lawful consideration - Capacity of Parties - Free consent - Mistake - Misrepresentation, Fraud, Coercion and Undue Influence - Lawful Object.

## UNIT - III

**Teaching Hours: 20**

## Contract of Indemnity and Guarantee

Meaning - Essentials - Differences between contract of Indemnity and contract of Guarantee - Revocation of continuing Guarantee - Surety's Liabilities - Rights of Surety - Discharge of Surety from liability - Bailment - Pledge.

## UNIT - IV

**Teaching Hours: 20**

## Contract of Agency

Meaning - Essentials - Creation of Agency - Kinds of Agent - Agent's Authority - Right and Duties of Principle - Personal Liability of Agent - Delegation of Authority - Sub-Agent - Substituted Agent - Termination of Agency - Irrevocable Agency

## UNIT - V

**Teaching Hours: 20**

## Law of Sale of Goods

Law of Sale of Goods - Conditions and Warrantees - Discharge of Contract - Remedies for Breach of Contract - Auction Sale

**Text Book:**

1. Business Law - Tulsian,

## Books for Reference

1. Mercantile Law - N D Kapoor
2. Element of Commercial Law - N D Kapoor
3. Mercantile Law - M C Shakula

## Mapping with Programme Outcomes

[illegible]

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: V    Paper type: Core**

**Paper code:**

**Name of the Paper: ENTREPRENEURIAL DEVELOPMENT                      Credit: 3**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: .....    Practical Hours: .....**

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**Course Objectives:**

1. To enlighten students with the Concept of Entrepreneurship,
2. To prepare student to Describe the Concept and Problems of Women and Rural Entrepreneurship.
3. To educate the student about Project Idea Generation and Development.
4. To make the student to Categorize and Elaborate the various Sources of Project Finance.
5. To aware the students with business opportunities and Support from Financial Institutions,

**Course Outcomes:**

**After studied Unit 1** - The student will be able to Understanding the basic concepts, role and importance of entrepreneurship for economic development,

**After studied Unit 2** - The student will be able to describe the Concept, Problems and their Solution of Women and Rural Entrepreneurship.

**After studied Unit 3** - The student will be able to Developing Personal Creativity, Elaboration of business idea with the adoption of entrepreneurial initiative.

**After studied Unit 4** - The student will be able to Categorize and elaborate the various Sources of Project Finance and Schemes of Central and State Government.

**After studied Unit 5** - The student will be able to Identify the opportunities and Support extended by Financial Institutions, accessible for the Growth of Entrepreneurship

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I**

**Teaching Hours: 8**

**INTRODUCTION TO ENTREPRENEUR AND ENTREPRENEURSHIP.**

Entrepreneurship: Concept, characteristics and classifications of entrepreneur, Functions of Entrepreneur, Qualities of entrepreneur, Views of Peter Drucker, Schumpeter and Walker on

entrepreneurship, Factor Influencing Entrepreneurship, and Role of entrepreneur in the economic development.

## **UNIT - II**

**Teaching Hours: 10**

### **WOMEN ENTREPRENEUR AND RURAL ENTREPRENEUR**

Women Entrepreneur: Concept, Definition, Problem Faced by Women Entrepreneur, Remedies to solve the problems of women entrepreneur. Rural Entrepreneur: Concept, steps to Promote Rural Entrepreneurs, Problem of Rural Entrepreneurs, Small Scale Entrepreneurs.

## **UNIT - III**

**Teaching Hours: 8**

### **CONCEPT OF PROJECT**

Project: Concept, Idea and Innovation, Project identification, Classification, Selection of project, Project formulation and Project Report Preparation. Feasibility study: Market and Locational feasibility.

## **UNIT - 4**

**Teaching Hours: 9**

### **PROJECT FINANCE AND INCENTIVES**

Sources of Project Finance: Short Term, Medium Term and Long Term Project Finance. Incentives and Subsidies: Incentives & Subsidy for development of backward area, Incentives & Subsidy State and Central Government, Taxation Benefit to Small Scale Industries.

## **UNIT - 5**

**Teaching Hours: 9**

### **FINANCIAL SUPPORT TO ENTREPRENEURSHIP**

Entrepreneurship Development Programme (EDP): Concept and Curriculum of EDP. Assistance from Financial Institutions: DIC, SIDCO, TIIC and ICICI.

#### **Text Book:**

1. Entrepreneurial Development - Kannaka, S. Chand & Sons, New Delhi

#### **Books for Reference:**

1. Entrepreneurial Development - P.Saravanelan
2. Entrepreneurial Development - N.P.Srinivasan
3. Project Management - Vasant Desai
4. Entrepreneurial Development - Jayshree Suresh.

#### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	S	S	S	M	S
CO2	S	S	S	S	S	M	S	S	S	M
CO3	S	M	S	M	M	S	S	S	M	S
CO4	S	S	S	S	S	S	S	S	S	M
CO5	S	S	S	M	S	S	S	M	S	M

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**Semester: V    Paper type: Core**

**Paper code:**

**Name of the Paper: INDUSTRIAL RELATION**

**Credit: 3**

**Total Hours per Week: 3 Lecture Hours: 3 Tutorial Hours: ..... Practical Hours: .....**

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**Course Objectives:**

1. Students should able to elaborate the concept of Industrial Relations.
2. The students should able to illustrate the role of trade union in the industrial setup.
3. Students should able to outline the important causes & impact of industrial disputes.
4. Students should able to elaborate Industrial Dispute settlement procedures.
5. Student should be able to summarize the important provisions of Wage Legislations, in reference to Payment of Wages

**Course Out Comes**

1. After studied unit-1, the student will be able to understand the Concept of Industrial Relations
2. After studied unit-2, the student will be able to know about Reference of industrial disputes for settlement
3. After studied unit-3, the student will be able to learn about Strike and Lockout
4. After studied unit-4, the student will be able to learn about Lay-off and Retrenchment
5. After studied unit-5, the student will be able to acquire the knowledge of The role of the Trade Unions in Modern Industrial Society of India

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**Unit I**

**Teaching Hours: 8**

**Concept of Industrial Relations :** Factors affecting industrial relations. Importance of Industrial Relations, Collective, bargaining and Labour Management Co-Operation in India including works committee vis-a-vis Industrial Relations.

## **Unit II**

**Teaching Hours: 12**

**Reference of industrial disputes for settlement :** Settlement machinery for Industrial Disputes, Conciliation Officer, Board of Conciliation, Court of Enquiry, Labour Court, Industrial Tribunal and National Tribunal and Arbitration, their composition, powers, and duties, different modes of settlement, Distinction between conciliation arbitration and adjudication, their merits and demerits, compulsory and voluntary arbitration. Award Nature of award. Operation of Award, Implementation of Award

## **Unit III**

**Teaching Hours: 10**

**Strike and Lockout :** Meaning thereof. Legal and illegal strikes and lockouts, Justified and unjustified strikes and lockouts, Strike and lockout in public utility services and other industries, Financial aid and instigation of illegal strikes as an offence, prohibition of strikes and lockout by appropriate Government after reference of dispute for adjudication or arbitration. Distinction between lockout and closure, strike and lockout, Concept of Gherao.

## **Unit IV**

**Teaching Hours: 8**

**Lay-off and Retrenchment:** Their meaning, Difference between lay-off and Retrenchment their application, necessary preconditions for their application,, when lay-off and retrenchment compensation, special provisions relating to lay-off, retrenchment and closure in certain establishments, penalty and punishment for illegal lay-off or retrenchment, consequences of illegal lay-off or retrenchment.

## **Unit V**

**Teaching Hours: 7**

The role of the Trade Unions in Modern Industrial Society of India, Trade Union of Employers and Workers, their forms and types in India; Intra Union and inter-union rivalries, procedure for registration of Trade Union, Rights and liabilities of a registered Trade Union, Difference between a registered and a recognized Trade Union, powers and Duties of Registrar towards Trade Unions.

## **Text Books**

1. Malhotra, O.P. : The Law of Industrial Disputes Arya, V.P. : A Guide to Settlement of Industrial Disputes Aggarwal, Dr. Arjun P. and Larki, H.

## **Reference Books**

1. Aggarwal, S.L. : Labour Relations Law in India
2. M. Charles, A. : Industrial Relations in India
3. Shrivastava, S .C. : Industrial relations and Labour Laws Shrivastava, S.C. : Industrial Relations, Machinery, Structure, Working and the Law
4. Dhingra, L.C. : Labour Law.

### Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	M
CO2	S	M	S	M	S	M	S	M	S	M
CO3	S	S	S	S	S	M	S	S	S	S
CO4	S	S	M	M	S	S	M	S	M	S
CO5	S	S	S	S	S	S	M	S	M	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: V    Paper type: Core**

**Paper code:**

**Name of the Paper: CORPORATE LEGAL FRAMEWORK**

**Credit: 3**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: .....    Practical Hours: .....**

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## **Objectives**

**Unit-I** - To explain the Legal Framework of Company Act 2013

**Unit-II** - To create an understanding on the concepts, objectives, principles, components and advantages of Corporate Governance.

**Unit-III** - To give an overview of the key issues concerning Corporate Social responsibility.

**Unit-IV** - To promote understanding of orderly and healthy growth of securities.

**Unit-V** - To explain the importance of Consumer Protection Act which shields the improved safeguard of consumers and their rights.

## **Course Outcome**

**After Studied Unit - I** - Analyzes the Limited partnership, Powers, Rights and Duties of directors.

**After Studied Unit - II** - Identifies issues addressed by Corporate Governance structure.

**After Studied Unit - III** - Recognizes and summarizes key terms, business practices and relevant theories relating to CSR.

**After Studied Unit - IV** - Promotes understanding on the protection of the investors, prevention of malpractices and fair & proper functioning.

**After Studied Unit - V** - Helps to understand that the act is aimed to afford simple, quick and economic redressal to the consumer's grievances.

## **Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – I** **Teaching Hours: 10**

Legal Frame Work- Overview: Companies Act, 2013 -Memorandum of Association -Articles of Association -Prospectus- IPO -Limited partnership -Powers, Rights and Duties of Directors.

**UNIT – II** **Teaching Hours: 10**

Corporate Governance -Concept -Objective -Principles -Components -Advantages- Effect of non-implementation of Corporate Governance -Legal Frame work -Composition of the Board- Audit committee -Role of Audit Committee.

## UNIT – III Teaching Hours: 8

Corporate Social Responsibility : An Overview -Concept of Social Responsibility -Archive Carroll Model -Definition -Dimension of CSR -Benefits of Implementing CSR -Stages of CSR -CSR in India -Mandatory Provisions.

**UNIT - IV** **Teaching Hours: 7**

Securities and Exchange Board of India -SEBI 1992 -SEBI Guidelines -Capital Issues.

**UNIT – V** **Teaching Hours: 10**

Consumer Protection Act 1986 -Rights of Consumers -Consumer Protection- Right to Information Act, 2005 -Rights to Information -Obligation of Public Authorities -Central Information Commissioner - Appeal and Penalties.

**Text Books:**

1. Kapoor N.D. Company Law, Sultan Chand & Sons New Delhi 1999.
2. V.Sithapathy Corporate Governance, Taxmann, New Delhi.

1. Kapoor N.D. Company Law, Sultan Chand & Sons New Delhi 1999.
2. V.Sithapathy Corporate Governance, Taxmann, New Delhi.

## Mapping with Programme Outcomes

[illegible]



**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: V    Paper type: Core**

**Paper code:**

**Name of the Paper: RESEARCH METHODOLOGY**

**Credit: 2**

**Total Hours per Week: 03 Lecture Hours: 3 Tutorial Hours: ..... Practical Hours: .....**

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**Course Objectives**

1. To familiarize the student with basic concepts research and its design.
2. To make the student to describe the research problems and Hypothesis in social research.
3. To acquaint the students with the methods of data collection.
4. To provide the knowledge of scaling techniques.
5. Educating students to interpret data and prepare research report.

**Course Outcome(S):**

**After studied Unit - I** - The student will be able to Understanding the basic concepts research and its design.

**After studied Unit - II** - The student will be able to describe the research problems and Hypothesis in social research.

**After studied Unit - III** - The student will be able to Ability to collect data through observation and Interview methods.

**After studied Unit - IV** - The student will be able to acquire the knowledge of scaling techniques.

**After studied Unit - V**- The student will be able to Able to interpretation data and write a research report.

**Matching Table**

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I****Teaching Hours: 8****INTRODUCTION TO RESEARCH**

Research: Meaning, Scope, need, importance and Characteristics of Social Research -Kinds of Research -Research Design: Preparation of research design - Qualities of Good research work.

**UNIT – II****Teaching Hours: 9****RESEARCH PROBLEM AND HYPOTHESIS**

Research problem: source of research problem -Hypothesis: Meaning -Definition -Importance - formation -and types of hypothesis

**UNIT - III****Teaching Hours: 8****DATA COLLECTION AND SURVEY TECHNIQUE**

Methods of data collection - Observation techniques - Interview and Interview Schedules - Construction of Questionnaire and survey method.

**UNIT - IV****Teaching Hours: 10****SAMPLING AND SCALING TECHNIQUE**

Sampling Techniques in Random sampling - Stratified and Purposive sampling - Cluster and Multistage sampling - Scaling - Distinctive scaling - Rating scales - Ranking scales - Interval consistency scales - Scalographic scales.

**UNIT - V****Teaching Hours: 10****INTERPRETATION AND REPORT WRITING**

Interpretation - Importance - Techniques of Interpretation - Report writing - Steps in Writing report - Characteristics, Types of Contents of Report - Layout - Precautions for writing Research reports.

**Text Book:**

1. C. R. Kothari : Research Methodology.

**Books for Reference:**

1. C. C. PattanShetti& S. Nakkiran:  
An introduction to Research Methods in Social Sciences.
3. Dr. M. Thanulingo :  
Research Methodology in Social Sciences.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	M	S	S	M	S	S
CO2	S	S	M	S	S	S	M	S	S	S
CO3	S	S	S	M	S	M	S	M	S	S
CO4	S	S	S	S	M	S	M	S	M	S
CO5	S	S	M	S	S	S	M	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: VI    Paper type: Core**

**Paper code:    Name of the Paper: MANAGEMENT ACCOUNTING    Credit: 5**

**Total Hours per Week: 6    Lecture Hours: 6    Tutorial Hours: -    Practical Hours: -**

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**Course Objectives**

1. To familiarize the students with basic management accounting concepts.
2. To provide the knowledge in managerial decision-making skills.
3. To acquaint the conceptual frame work in the company's operations.
4. To inculcate the concepts and importance of ratio analysis in business.
5. To sensitize the different types of budgets prepared in the company.

**Course Out Comes**

1. **After studied Unit - I** - The student will be able to - understand the concepts in Managerial Accounts.
2. **After studied Unit - II** - The student will be able to - examine the Break event point in business.
3. **After studied Unit - III** - The student will be able to - analyze the flows of Funds & Cash in business.
4. **After studied Unit - IV** - The student will be able to - interpret the concepts in different types of ratios.
5. **After studied Unit - V** - The student will be able to - prepare the different types of budgets for the company.

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – I Teaching Hours:15**

Management Accounting - Introduction - Meaning and Definition - Objectives - Management Accounting and Financial Accounting - Management Accounting and Cost accounting - Utility of Management Accounting - Limitations of Management Accounting.

**UNIT – II Teaching Hours:15**

Marginal Costing - Introduction - Definition - Silent features - Advantages - Limitations - Definition of Marginal Cost - Cost volume profit analysis - Break - Even Point - Margin of Safety - Break even charts.

**UNIT – III Teaching Hours:20**

Funds Flow Analysis -Working Capital -Sources and application of funds -Construction of Funds flow statement - Funds from Operation.Cash Flow Analysis - Distinction between funds flow and cash flow - construction of cash flow statement - cash from operation.

**UNIT – IV Teaching Hours:20**

Ratio Analysis - Nature and Interpretation - Utility and Limitations of ratios - Classification of ratios - Financial ratios - Profitability ratios - turnover ratios or activity ratios - proprietary ratios.

**UNIT – V Teaching Hours:20**

Budgets, Budgeting and Budgetary control: Concept of budget and budgetary control - Nature and Objectives of budgetary control - Advantages and Limitations - Classification of Budgets - Preparation of Different Budgets (Production, Sales, Cash and Flexible budgets only).

**Course Text books:**

1. T.S. Reddy & Dr. Y. Hari Prasad Reddy -Management Accounting - Margham publications.
2. Dr. S.N. Maheswari -Principles of Management Accounting -Sultan chand & sons.

**Reference books:**

1. R.S.N. Pillai and Bagavathi -Management Accounting -Sultan chand & sons.
2. I.M. Pandey -Management Accounting -Vikas publishing.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	S	S	M	S
CO2	M	S	S	S	M	S	S	S	S	M
CO3	M	S	S	M	S	S	S	S	M	M
CO4	M	S	S	M	M	S	S	S	M	S
CO5	S	S	M	S	S	S	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: VI    Paper type: Core**

**Paper code:    Name of the Paper: AUDITINGCredit: 5**

**Total Hours per Week: 6    Lecture Hours: 6    Tutorial Hours: -    Practical Hours: -**

**Course Objectives**

1. To enable students to understand the basic concepts of Auditing.
2. To provide expert knowledge in vouching for different transactions.
3. To impart the concepts in valuation and verification of assets and liabilities.
4. To acquaint the powers, roles and responsibilities of an Auditor.
5. To familiarize the concepts of specialized audit in different business.

**Course Out Comes:**

- 1. After studied Unit - I** - The student will be able to outline the types and concepts of Audit.
- 2. After studied Unit - II** - The student will be able to examine different types of Vouchers & Audit.
- 3. After studied Unit - III** - The student will be able to evaluate the Assets & Liabilities of a firm.
- 4. After studied Unit - IV** - The student will be able to critique about Appointment, Removal & Power of Auditor.
- 5. After studied Unit - V** - The student will be able to apply specialized Audit for service industry.

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – I**

**Teaching Hours: 15**

Auditing - Meaning - Definition - Objects - Types of Audit - Audit Programme - Meaning - Objects - Advantages - Disadvantages.

**UNIT-II****Teaching Hours: 20**

Vouching - Cash Transactions - Credit Sales - Credit Purchases - Payment of Wages - Objects of Internal Check - Differences between Internal Control and Internal Audit.

**UNIT – III****Teaching Hours: 15**

Verification and Valuation of Assets and Liabilities - Verification of Inventor's and Investments.

**UNIT – IV****Teaching Hours: 20**

Appointment - Qualifications - Removal - Powers and Liabilities of an Auditor under the Companies Act 1956.

**UNIT – V****Teaching Hours: 20**

Specialized Audits - Points to be considered while Auditing Educational Institutions, Electronic Data Processing Audit (EDP) - Hotels, Banking and Insurance Companies.

**Text Books**

1. Practical Auditing - Dr. L. Natrajan -Margham Publications
2. Practical Auditing - K. Sundar& K. Paari - Vijay Nicole imprints pvt ltd.

**Reference books:**

1. Practical Auditing - Dr. B.N. Tandon - Sultan chand& sons.
2. Practical Auditing - Dr. Premavathy - Sri Vishnu Publishing Co.

**E- Materials:**

[www.icaai.org](http://www.icaai.org)

[www.clearfax.in](http://www.clearfax.in)

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	S	S	S	M	S
CO2	M	S	S	S	M	S	S	S	S	M
CO3	M	S	S	S	S	S	S	S	M	M
CO4	M	S	S	M	S	S	S	M	M	S
CO5	S	S	M	S	S	S	S	M	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: VI    Paper type: CORE Paper code:**

**Name of the Paper: INCOME TAX LAW AND PRACTICE -II                      Credit: 4**

**Total Hours per Week: 5    Lecture Hours: 5    Tutorial Hours: -    Practical Hours: -**

.....  
**Course Objectives**

**Unit - I** - To identify the Capital Gains Tax asset and to calculate the capital gain/loss.

**Unit - II** - To evaluate the deductions from Income from other sources and conditions to be fulfilled for claiming the deduction.

**Unit-III**- Assesses the right to carry forward the loss in cases where such loss cannot be set-off due to absence or inadequacy of income under any other head.

**Unit-IV**- To provide understanding of primary purpose of taxation to raise revenue to meet huge public expenditure.

**Unit - V** -To give knowledge on assessment of firms.

**COURSE OUTCOMES**

**AFTER STUDIED UNIT - I** - To develop an idea about capital gain among students

**AFTER STUDIED UNIT - II** - To enlighten the concept of income from other source

**AFTER STUDIED UNIT-III** - Enabling the students to have a fair idea on set-off and carry forward of losses

**AFTER STUDIED UNIT-IV** - To determine the concept of assessment of individual

**AFTER STUDIED UNIT-V** - To equip the students with thoughts and points on assessment of firms

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

**UNIT – I**

**Teaching Hours: 15**

Capital Gains - Definition of Capital Assets - Kinds of Capital Assets - Exempted Capital Gains - Computations of Capital Gains.

**UNIT – II****Teaching Hours: 15**

Income from other Sources - Income Chargeable to Tax - Deductions - Bond Washing Transactions - Computation of Income from other Sources.

**UNIT – III****Teaching Hours: 15**

Aggregation of Income - Deemed Incomes -- Set off and Carry forward of Losses - Deductions from Gross Total Income.

**UNIT – IV****Teaching Hours: 15**

Assessment of Individuals - Computation of Total Income and Tax Liability.

**UNIT – V****Teaching Hours: 15**

Procedure for Assessment - Types of Assessment - Filing of Returns - Advance Payment of Tax - Deduction of Tax at Source.

**Text book:**

1. Income Tax Law theory law & Practice – T.S Reddy & Dr. Y.Hari Prasad Reddy – Margham Publications.
2. Income Tax Law theory law & Practice -Dr. srinivasan

**Books for Reference:**

1. H.C.Mehrotra : Income Tax Law and Accounts.
2. Bhagavathi Prasad : Income Tax Law and Practice.
3. Gaur and Narang : Income Tax Law & Practice -Kalyani Publishers
4. T.S. Reddy :Income Tax Law & Practice -Margham Publications, Chennai

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	M	S	S	S	S	S
CO2	M	S	S	S	M	S	M	S	S	M
CO3	M	S	S	M	S	M	S	S	M	M
CO4	M	S	S	M	M	S	S	S	M	S
CO5	S	S	M	S	S	S	S	S	S	S



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**Semester: VI    Paper type: INTERNAL ELECTIVE**

**Paper code:    Name of the Paper: CORPORATE COMMUNICATION Credit: 3**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: -    Practical Hours:-**

**Course Objectives:**

**Unit 1** - To understand the basic principles of drafting for communication.

**Unit 2** - To learn the various types of business letters.

**Unit 3** - To impart knowledge of reference letters and application for a situation.

**Unit 4** - To gain knowledge of company correspondence.

**Unit 5** - To understand the report writing and role of computers in business correspondence.

**Course Outcome(s):**

**After Studied Unit - I-** The student will be able to analyse the flow of communication in organization.

**After Studied Unit - II -** The student will be able to understand barriers, methods for overcoming the barriers and complaints and settlement

**After Studied Unit - III-** The student will be able to gain knowledge for letter of recommendation.

**After Studied Unit - IV -** The student will be able to understand the importance of correspondence with shareholders and debenture holders.

**After Studied Unit - V-** The student will be able to prepare the report on meetings and speech writing.

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

**UNIT – I**

**Teaching Hours: 10**

Analysis of Business letters - Basic Principles of Drafting - Appearance and Layout - Letter Style.

**UNIT-II****Teaching Hours: 08**

Various types of business letters - Letter of enquiry - Quotations - Offers - Orders - Cancellation - Complaints and Settlement.

**UNIT-III****Teaching Hours: 07**

Circular - Status enquiries - Collection Letters - Application for a situation - Letter of recommendation - Reference Letters.

**UNIT-IV****Teaching Hours: 10**

Company Correspondence - Correspondence with Shareholders, Debenture Holders , Fixed Deposit Holders, Government Departments, Statutory Bodies, Office Staff, Customers and Public and Directors.

**UNIT-V****Teaching Hours: 10**

Report writing - Format- Report style and language - Report by individuals and committees - Report on Meetings - Speech Writing Role of computers in Business Correspondence.

**Text Book:**

1. Shirley Taylor: Communication for Business, 2nd Edition, Pearson Publishers, New Delhi, 2004.

**Books for Reference:**

1. Boove, Thill, : Business Communication Today, Pearson Education Pvt Ltd, Schatzman New Delhi, 2002.

2. Penrose, Rasbery: Advanced Business Communication, 4th Edition, Bangalore, 2002

3. Simon Collin: Doing Business on the Internet, Kogan Page Ltd, London, 1998.

4. Mary Ellen Guffey: Business Communication - Process and Product, International Thomson Publishing, Ohio, 1997.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	S	S	S	S	S	M	S
CO2	M	S	S	S	M	S	S	S	S	M
CO3	M	S	S	M	S	S	S	S	M	M
CO4	M	S	S	M	M	S	S	S	M	S
CO5	S	S	M	S	S	S	M	S	S	M

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: VI    Paper type: INTERNAL ELECTIVE**

**Paper code:    Name of the Paper: BANKING THEORY AND PRACTICE    Credit: 3**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: -    Practical Hours:-**

**Course Objectives:**

1. To enable the students to have a comprehensive knowledge of Theories and Practices in Banking.
2. To make the students to Learn about lending principles of banking.
3. To escalate the knowledge about Special types of Customers in banking sector.
4. To make the student to Learn about paying and Collecting banker.
5. To decoration the student with the knowledge of Electronic banking

**Course Outcomes:**

**After studied Unit - I** -The student will be able to Understand the basic concept of banking and its regulation and central banking.

**After studied Unit - II** -The student will be able to Learn about lending principles of banking.

**After studied Unit - III** -The student will be able to Acquire the knowledge about Special types of Customers.

**After studied Unit - IV** -The student will be able to Learn about paying and Collecting banker.

**After studied Unit - V** -The student will be able to Acquire the knowledge about Electronic banking

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I**

**Teaching Hours: 10**

**INTRODUCTION TO BANKING.**

Origin of Banks - Banking Regulation Act, 1949 (Definition of Banking, Provisions, relating to Licensing, Opening of branches, Functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and Role of RBI and their functions.

**UNIT – II**

**Teaching Hours: 10**

**COMMERCIAL BANK AND CUSTOMERS.**

Commercial Banks: Functions - Accepting Deposits and Lending of Funds, Opening of an account - Types of Deposit Account - Types of customers (Individuals, Firms, Trusts and Companies) - Importance of Customer relations - Customer grievances and redressal - Ombudsman.

**UNIT - III**  
**LENDING PRINCIPLES.****Teaching Hours: 08**

Principles of Lending - Types of Borrowings - Precautions to be taken by a banker - Guidelines by RBI - Types of Loans: Clean Loan - Secured Loan -Overdraft -Cash credit - Principles of lending.

**UNIT - IV**  
**PAYING AND COLLECTING BANKER.****Teaching Hours: 07**

Paying Banker: Meaning - Payment in due course - Duties of paying banker - Collecting Banker: Meaning - Capacity of Collecting Banker - Duties of a Collecting Banker.

**UNIT - V**  
**NEGOTIABLE INSTRUMENT AND E-BANKING****Teaching Hours: 10**

Meaning and Definition of Cheque - Crossing - Endorsement - Dishonour of Cheque - Material Alteration - Paying Banker - Rights and Duties - Statutory Protection - Role of Collecting Banker - E-banking: Meaning - Benefits - Forms of E-Banking: ATM - Debit and Credit cards - Electronic Fund Transfer (EFT) - Electronic Clearing System (ECS).

**Text Books:**

1. B. Santhanam - Banking Theory Law and Practice -(Margham Publishers)

**Books for Reference:**

1. Parameshwaran - Banking Law and Practice-Sultan Chand Co.  
2. S.N. Maheswari, - Banking theory Law and Practive-Kalyhani Publications.  
3.Tandon, - Banking Law theory and practice Sultan Chand Publications.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	S	S	S	M	S
CO2	M	S	S	S	M	S	S	S	S	M
CO3	S	S	S	M	S	S	S	S	M	M
CO4	S	S	S	M	M	S	S	S	M	S
CO5	S	S	M	S	S	S	M	S	M	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: VI    Paper type: INTERNAL ELECTIVE**

**Paper code:    Name of the Paper: FINANCIAL MANAGEMENT    Credit: 3**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: -    Practical Hours: -**

.....  
**Course Objectives**

1. To familiarize the students with basic corporate finance concepts.
2. To enable students to understand the basic capital structure principles.
3. To acquaint about the importance of cost of capital.
4. To inculcate the concepts and importance of capital budgeting.
5. To sensitize the different sources of finance available to company.

**Course Out Comes:**

- 1. After studied Unit - I** -The student will be able to - To understand the fundamental components of finance.
- 2. After studied Unit - II** -The student will be able to - Identify the different structure of capital and leverage.
- 3. After studied Unit - III** - The student will be able to - Examine cost of capital on various sources of finance.
- 4. After studied Unit - IV** -The student will be able to - Analyze various types of investment projects.
- 5. After studied Unit - V** - The student will be able to - Identify various sources of finance can be raised by the company.

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT- I**  
**INTRODUCTION OF FINANCE**

**Teaching Hours: 08**

Finance –meaning - functions -importance -financial management - objectives -role of the finance manager -relationship of finance with other corporate functions.

## **UNIT- II**

### **CAPITAL STRUCTURE**

**Teaching Hours: 10**

Meaning- Definition- Features-Capital structure decision -EBIT-EPS analysis -capital structure theories- factors determining capital structure -Leverages -operating -financial -combined leverage.

## **UNIT- III**

### **COST OF CAPITAL**

**Teaching Hours: 10**

Meaning - Significance -cost of debt -cost of preference shares -cost of equity -cost of retained earnings -weighted average cost of capital (simple problems).

## **UNIT- IV**

### **CAPITAL BUDGETING**

**Teaching Hours: 10**

Meaning - Importance -techniques of capital budgeting -Payback period -Average rate of return -Net present value -Profitability index -Internal rate of return -(simple problems).

## **UNIT-5**

### **SOURCES OF FINANCE**

**Teaching Hours: 07**

Introduction -Financial needs and sources of finance of a business -Long term sources of finance- Short term sources of finance.

**# Note: (30% Problem and 70% Theory)**

#### **Text Books**

1. Dr. S.N. Maheshwari - Elements of Financial Management - Sultan chand& sons.
2. Dr. A. Murthy - Financial Management - Margham Publications Chennai.

#### **Reference Books:**

1. Khan & Jain - Financial Management - Tata McGraw hill Publication
2. Prasanna Chandra - Financial Management - Tata McGraw hill Publication

#### **E- Materials**

1. [www.managementstudyguide.com](http://www.managementstudyguide.com)

#### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	S	S	S	M	S
CO2	M	S	S	S	M	S	S	S	S	M
CO3	S	S	S	M	S	S	S	S	M	M
CO4	S	S	S	M	M	S	S	S	M	S
CO5	S	S	M	S	S	S	M	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: VI Paper type: INTERNAL ELECTIVE**

**Paper code: Name of the Paper: MARKETING MANAGEMENT**

**Credit: 3**

**Total Hours per Week: 3 Lecture Hours: 3 Tutorial Hours: - Practical Hours: -**

**Course Objectives**

1. To make the students to understand Marketing Concepts and its Functions.
2. To prepare students to acquire Marketing Environment and Mix.
3. To formulate the student by Cognize the Sales Forecasting and Market Segmentation.
4. To make the students to Learn about New product development and Pricing Policies.
5. To educate the student about Distribution Channel and Advertising.

**Course Outcome(S):**

**After studied Unit - I** -The student will be able to Understand the basic concept of Marketing and its Functions.

**After studied Unit - II** -The student will be able to Learn about the Marketing Environment and Mix.

**After studied Unit - III** -The student will be able to Understand the conception of Sales Forecasting and Market Segmentation.

**After studied Unit - IV** -The student will be able to Learn about New product development technique and Pricing Policies.

**After studied Unit - V** -The student will be able to Acquire the knowledge of Distribution Channel and Advertising.

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT – I**

**Teaching Hours: 10**

**INTRODUCTION TO MARKETING.**

Definition of Market -Types -Importance - Marketing: Meaning and Definition - Evolution of Marketing - Importance of Marketing - Functions of Marketing - Marketing Concepts - Difference between Marketing and Selling.

**UNIT - II****Teaching Hours: 10****MARKETING ENVIRONMENT AND MARKETING MIX**

Marketing Environment: Meaning - Need and Importance of Environmental Analysis - Internal Environment and External Environment. Marketing Mix: Meaning - Origin of the “Marketing mix” - Components of a traditional marketing mix (4Ps)- Additional components in the mix (3Ps) - Interactions between Marketing Mix and Marketing Environment.

**UNIT - III****Teaching Hours: 10****SALES FORECASTING AND MARKET SEGMENTATION**

Sales Forecasting: Meaning -Importance -Methods -Merits and Demerits -Limitations. Market Segmentation: Definition - Need for market segmentation, Criteria for effective segmentation, Bases for market segmentation, Benefits of market segmentation.

**UNIT - IV****Teaching Hours: 08****PRODUCT AND PRICING**

Product: Meaning - Features of a Product and its Classifications - New Product Development - Product Mix and its Elements - Product Life Cycle. Pricing: Meaning of Price - Objectives of Pricing - Factors Affecting Pricing Decisions - Pricing Policies and Strategies - Pricing Methods

**UNIT – V****Teaching Hours: 07****DISTRIBUTION CHANNEL AND ADVERTISING:**

.Distribution Channel: Meaning - Importance of Distribution Channel - Factors Influencing Channel Decisions - Types of Channels. Advertising: Meaning - Importance of Advertising - Advertising Copy - Various modes of advertising.

**Text Book:**

1. Rajan Nair - Marketing

**Books for Reference**

1. Neelamegam.S- Marketing Management and Indian Economy.
2. Philip Kotler- Marketing Management.
3. William J. Stanton. - Fundamentals of Marketing

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	S	S	S	M	S
CO2	M	S	S	S	M	S	S	S	S	M
CO3	S	S	S	M	S	S	S	S	M	M
CO4	M	S	S	M	S	S	S	S	M	S
CO5	S	S	M	S	S	S	S	M	S	S



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**Semester: VI    Paper type: INTERNAL ELECTIVE**

**Paper code:    Name of the Paper: CORPORATE SOCIAL RESPONSIBILITY Credit: 3**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: -    Practical Hours: -**

**Course Objectives:**

**Unit - I** - To understand the concepts of social responsibility.

**Unit - II** - To learn the growing needs for corporate social responsibility.

**Unit - III** - To impart knowledge of CSR Policies and practices and role of CSR in Indian companies.

**Unit - IV** - To gain knowledge of principles for global corporate responsibility.

**Unit - V** - To understand the awareness and behaviour towards corporate social responsibility.

**Course Outcome(s):**

**After studied Unit - I** - The student will be able to understand the kinds of social responsibility and factors affecting social responsibility of business.

**After studied Unit - II** - The student will be able to analyse pros and cons of corporate social responsibility

**After studied Unit - III** - The student will be able to understand spectrum of current corporate activities.

**After studied Unit - IV** - The student will be able to gain knowledge global compact network in India and social accountability.

**After studied Unit - V** - The student will be able to assess the consumer demand towards CSR and impact of CSR on consumer behaviour.

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

**UNIT - I**

**Teaching Hours: 10**

**SOCIAL RESPONSIBILITY**

Meaning, Definition, Concepts of Social Responsibility, Nature of Social Responsibility, Arguments for and against Social Responsibility of business, Limitations to social responsibility, Kinds of Social Responsibility, Factors affecting social Responsibility of business.

**UNIT - II****Teaching Hours: 10****CORPORATE SOCIAL RESPONSIBILITY**

Meaning, Definition, Evolution and the concept of CSR, Growing needs for CSR, Drivers of CSR, Dimensions of CSR, Pros and cons of CSR, General Principles of CSR, Global status of CSR, CSR in Indian Scenario, Triple Bottom Line Approach.

**UNIT - III****Teaching Hours: 08****MANAGING CSR**

Leadership, Mission statement, Social Issues, Alignment of structure, culture and process, CSR policies and practices, spectrum of current corporate activities, Role of CSR in Indian companies, Government policies for CSR.

**UNIT - IV****Teaching Hours: 10****CSR CODES AND STANDARDS**

GSP, CRT, Principles for Global Corporate Responsibility. GRT, UNGC, Global Compact Network in India, Social Accountability (SA) 8000, ISO 26000, OECD, AA1000, APEC. CSR reporting, CSR awards.

**UNIT - V****Teaching Hours: 07****CSR AND CONSUMER BEHAVIOUR**

CSR in Marketing, Consumer perception, awareness and behavior towards CSR, Consumer demand towards CSR, CSR in purchase decision, Impact of CSR on Consumer Behaviour.

**Text Books:**

1. Aswathappa K. "International Business" Tata McGraw Hill Education Private Limited, New Delhi, India, 2010.
2. Baxi CV and Rupamanjari Sinha Ray, "Corporate Responsibility -A Study of CSR Practices in Indian Industry" Vikas Publishing House Pvt Ltd, 2012.

**Books for Reference:**

1. Harish Kumar, "Corporate Social Responsibility -A Waffle or way of Life", AITBS Publishers, India, 2011.
2. Jayanta Bhattacharya, "Corporate Social Responsibility: Ethical and Strategic Choice", Asian Books Private Limited, Delhi, India, 2012.
3. Philip Kotler and Nancy Lee, "Corporate Social Responsibility Doing the most good for your company and your Cause", Wiley India Pvt Ltd., 2008.
4. Sarkar C.R, "Social Responsibility of Business Enterprises", New Century Publications, New Delhi, India, 2005.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	S	S	S	M	S
CO2	S	S	S	S	M	S	S	M	S	M
CO3	M	S	S	M	S	S	S	S	M	M
CO4	M	S	S	M	M	S	S	S	M	S
CO5	S	S	M	S	S	S	S	M	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**  
**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: VI    Paper type:INTERNAL ELECTIVE**

**Paper code:    Name of the Paper: CORPORATE GOVERNANCE IN INDIA Credit: 3**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: -    Practical Hours: -**

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**Course Objectives**

**Unit-I** - To explain how a Corporate Governance is administered or controlled.

**Unit - II** - To learn the concept of Corporate Boards and its powers and its accountability to all stakeholders.

**Unit - III** - To provide an insight on the regulatory framework of Corporate Governance in India.

**Unit-IV**- To analyze the major Corporate Governance failures.

**Unit-V**- To create an awareness of whistleblowing policy that sets out avenues for legitimate concerns to be objectively investigated and addressed.

**Course Outcome**

**After Studied Unit-I**- Provides an understanding on Corporate Governance as a set of process, customs, policies, laws & instructions.

**After Studied Unit - II** -Acquires knowledge and skill to demonstrate understanding of the nature and purpose of Corporation.

**After Studied Unit-III** - Familiarizes with a new company law which provides a good structure.

**After Studied Unit-IV** - Gives an understanding of the ineffective Governance mechanism leading to Corporate Governance failures.

**After Studied Unit-V**- Provides knowledge of types of whistleblowing, its policy and legislation across countries and in India.

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	No

**UNIT - I**

**Teaching Hours: 10**

Meaning; theories and models of corporate governance; key managerial personnel (KMP); secretarial audit; green governance/e-governance.

#### **UNIT – II**

**Teaching Hours: 10**

Corporate boards and its powers, responsibilities, disqualifications; board committees and their functions- remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, and audit committee;

#### **UNIT – III**

**Teaching Hours: 10**

Regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act, 2013; corporate governance in PSUs and banks.

#### **UNIT – IV**

**Teaching Hours: 07**

Major Corporate Governance Failures -Satyam computer services ltd (India); Sahara (India); Kingfisher ltd (India); common governance problems noticed in various corporate failures.

#### **UNIT – V**

**Teaching Hours: 08**

Whistle-blowing and Corporate Governance - The Concept of whistle-blowing; types of whistleblowers; whistle-blower policy; the whistle-blower legislation across countries; developments in India.

#### **Text Book**

1. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
2. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.

#### **Reference Books**

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.

#### **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	S	M	M	S	S	S	M	S
CO2	M	S	S	S	M	S	S	S	S	M
CO3	M	S	S	M	S	S	S	S	M	M
CO4	S	S	S	M	S	S	S	S	M	S
CO5	S	S	M	S	S	M	S	S	S	S

**THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115**

**B.Com (Corporate Secretaryship) – 2022-2023 onwards**

**Semester: VI    Paper type: SKILL BASED SUBJECT**

**Paper code:    Name of the Paper: INSTITUTIONAL TRAINING Credit: 3**

**Total Hours per Week: 3    Lecture Hours: 3    Tutorial Hours: -    Practical Hours: -**

**Objectives**

- To bridge the gap between theory and practice. To acquaint the students with practical aspect of the company Secretaryship.
- Supervised Institutional Training shall be integral part of the Course. It is to be a sort of job testing program - bridge the gap between theory and practice. It is designed to 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.
- Students can be allowed to go in a group to do training in an organization / Institution, but each student has to submit the **report individually and not jointly**.
- The trainee should be under the joint supervision and guidance of the Training Officer of the 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 during the third year. The training shall broadly relate to (a) Office Management and (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.
2. Office layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, Communication, Equipment, Postal and Mailing services and equipment.
4. Acquaintance with office machines and equipment and accounting machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

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.

**NOTE:**

The paper on Institutional Training shall carry hundred marks and Internal and External Viva-Voce based on a report submitted by the candidate, under the guidance of the faculty member of the respective colleges assisted by the training officers of the Institutions providing training.

The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The report should be evaluated jointly by the INTERNAL and EXTERNAL Examiners and conduct Viva-Voce. The mark sheet shall be sent to the university immediately on the completion of evaluation and Viva-Voce. 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 next semester examination.

The evaluation of project report and Viva-Voce shall be for a maximum of 10 candidates per session. The marks shall consist of Project Report 75 Marks and Viva-Voce 25 Marks.

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# ANNEXURE - III

## BLOOM TAXONOMY

### QUESTION PAPER SETTING CHECK LIST

Q. No.	COs	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
<b>PART – A (Two questions from each category except vi. Creating)</b>							
1.	CO1	+					Nil
2.	CO1	+					Nil
3.	CO2		+				Nil
4.	CO2		+				Nil
5.	CO3			+			Nil
6.	CO3			+			Nil
7.	CO4				+		Nil
8.	CO4				+		Nil
9.	CO5					+	Nil
10.	CO5					+	Nil
<b>PART – B (At the least one question from each category not more than two questions from one category)</b>							
11. A.	CO1	+					
11. B.	CO1	+					
12. A.	CO2		+				
12. B.	CO2		+				
13. A.	CO3			+			
13. B.	CO3			+			
14. A.	CO4				+		
14. B.	CO4				+		
15. A.	CO5					+	
15. B.	CO5						+
<b>PART – C (One question from each category except i. Remembering)</b>							
16.	CO1	Nil	+				
17.	CO2	Nil		+			
18.	CO3	Nil			+		

19.	CO4	Nil				+	
20.	CO5	Nil					+
Total Marks *							

\* Not exceeding 24 total marks in each category of (ii), (iii), (iv) and (v). Not exceeding 14 marks in category (i) and 20 marks in category (vi).

### THIRUVALLUVAR UNIVERSITY, VELLORE – 632115

#### Revised Bloom -Anderson 2000 Taxonomy: Code and Verbal Content

Definitions	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
Bloom's Definition	Exhibit memory of learned material by recalling facts, terms, basic, concepts, and answers.	Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving, descriptions, and stating main ideas	Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way	Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations	Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria	Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions
Verbs	1.1: Choose 1.2: Define  1.3 Find 1.4 How 1.5 Label 1.6 List 1.7 Match 1.8 Name 1.9 Omit 1.10 Recall 1.11 Relate 1.12 Select 1.13 Show 1.14 Spell 1.15 Tell 1.16 What  1.17 When 1.18 Where  1.19 Which 1.20 Who	2.1 Classify 2.2 Compare 2.3 Contrast 2.4 Demonstrate 2.5 Explain 2.6 Extend 2.7 Illustrate 2.8 Infer 2.9 Interpret 2.10 Outline 2.11 Relate 2.12 Rephrase 2.13 Show 2.14 Summarize  2.15 Translate	3.1 Apply 3.2 Build 3.4 Choose 3.5 Construct 3.6 Develop 3.7 Experiment with 3.8 Identify 3.9 Interview 3.10 Make use of 3.11 Model 3.12 Organize 3.13 Plan 3.14 Select 3.15 Solve 3.16 Utilize	4.1. Analyse 4.2 Assume 4.3 Categorize 4.4 Classify 4.5 Compare 4.6 Conclusion 4.7 Contrast 4.8 Discover  4.9 Dissect 4.10 Distinguish 4.11 Divide 4.12 Examine 4.13 Function 4.14 Inference  4.15 Inspect 4.16 List 4.17 Motive 4.18 Relationships 4.19 Simplify	5.1 Agree 5.2 Appraise 5.3 Assess 5.4 Award 5.5 Choose 5.6 Compare 5.7 Conclude 5.8 Criteria 5.9 Criticize 5.10 Decide 5.11 Deduct 5.12 Defend 5.13 Determine 5.14 Disprove 5.15 Estimate  5.16 Evaluate 5.17 Explain 5.18 Importance 5.19 Influence 5.20 Interpret 5.21 Judge	6.1 Adapt 6.2 Build 6.3 Change 6.4 Choose 6.5 Combine 6.6 Compile 6.7 Compose 6.8 Construct 6.9 Create 6.10 Delete 6.11 Design 6.12 Develop 6.13 Discuss 6.14 Elaborate 6.15 Estimate 6.16 Formulate  6.17 Happen 6.18 Imagine 6.19 Improve 6.20 Invent 6.21 Make up 6.22 Maximize



	1.21 Why			4.20 Survey 4.21 Take part in 4.22 Test for 4.23 Theme	5.22 Justify 5.23 Mark 5.24 Measure 5.25 Opinion 5.26 Perceive 5.27 Prioritize 5.28 Prove 5.29 Rate 5.30 Recommend 5.31 Rule on 5.32 Select 5.33 Support  5.34 Value	6.23 Minimize 6.24 Modify 6.25 Original 6.26 Originate 6.27 Plan 6.28 Predict 6.29 Propose 6.30 Solution  6.31 Solve 6.32 Suppose 6.33 Test 6.34 Theory
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