



THIRUVALLUVAR UNIVERSITY

SERKKADU, VELLORE-632115

**B.Com. CORPORATE
SECRETARYSHIP**

**SEMESTER - II
SYLLABUS**

FROM THE ACADEMIC YEAR

2023 - 2024

S.No.	Part	Study Components		Ins. Hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER II									
1.	I	Language	Paper-2	6	3	Tamil/Other Languages	25	75	100
2.	II	English	Paper-2	4	3	English	25	75	100
3.	II	NMSDC: Language Proficiency for Employability	Paper-1	2	2	Overview of English Communication	25	75	100
4.	III	Core Course –CC III	Paper-2	5	5	Advanced Financial Accounting	25	75	100
5.	III	Core Course –CC IV	Paper -3	5	5	Corporate Management	25	75	100
6.	III	Elective II Generic/ Discipline Specific	Elective II	6	3	Securities Laws & Regulation of Financial Markets	25	75	100
7.	IV	Skill Enhancement Course SEC-2	Paper2	2	2	a. Every day banking (Or) b. Emotional Intelligence	25	75	100
8.	IV	Skill Enhancement Course SEC-3 (Discipline Specific)	Paper 1	2	2	Fundamentals of Auditing	25	75	100
		Sem. Total		32	25		200	600	800

CORE 3 – ADVANCED FINANCIAL ACCOUNTING

COURSE CODE: CC 3	Paper No 7	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of Financial Accounts	Total Hours/Week:5		
Lead to other courses	Professional Courses			L	T	P
Theory & Problems	Marks: 75	Credits: 5		5	0	0

LEARNING OBJECTIVES

On completion of the course the students will be able to

1. Prepare partnership accounts
2. Compute the accounting of dissolution of partnership.
3. Prepare branch accounts.
4. Compute departmental accounting
5. Demonstrate hire purchase and installment system.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	ADVANCED FINANCIAL ACCOUNTING	COGNITIVE LEVELS
CO1	Recall and interpret the fundamentals of partnership and learn the treatment of accounts during various stages.	K1, K2
CO2	Examine the process involved during dissolution of a partnership.	K3
CO3	Discuss the concepts of branch accounts and the system involved.	K3, K4, K5
CO4	Explain and apply the concepts and workings of Departmental Accounts	K3, K4
CO5	Relate and apply the provisions of hire purchase system concept.	K1, K2, K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 90

UNIT I: PARTNERSHIP ACCOUNTS:

(20 Hours)

Admission of a Partner - Retirement of a Partner - Death of a Partner- (Simple problems).

UNIT II: DISSOLUTION OF PARTNERSHIP**(20 Hours)**

Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership firm – (Simple problems).

UNIT III: BRANCH ACCOUNTS:**(20 Hours)**

Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit .

UNIT IV: DEPARTMENTAL ACCOUNTS:**(12 Hours)**

Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price

UNIT V: HIRE PURCHASE SYSTEM:**(18 Hours)**

Hire purchase system – Default and repossession – Instalment system – calculation of profit

RECOMMENDED TEXTS:

1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
2. S.Thothadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
3. M.V. Nagarajan . Advanced Financial Accounting ,vidhya publications
4. M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting. S.Chand & Co.New delhi.

REFERENCE BOOKS:

1. Principles and practice of Accounting-R.L.Gupta & V.K.Gupta–Sultan Chand & sons.
2. Financial Accounting–S.P.Jain & K.L.Narang–Kalyani Publishers.

E-Resources:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com
5. <https://books.google.co.in/books?isbn=8126909935>
6. <https://books.google.co.in/books?isbn=9966254455>
7. <https://books.google.co.in/books?isbn=0470635290>

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3
Average	3	3	2	2	3	3	1	3	2.6	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

CORE 4 – CORPORATE MANAGEMENT

COURSE CODE: CC 4	Paper No 8	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of Commerce	Total Hours/Week 5			
Lead to other courses	Professional Course			L	T	P	
Theory & Problems	Marks: 75		Credits: 5		5	0	0

LEARNING OBJECTIVES

1. To introduce the management concepts and levels
2. To explain the functions, procedures and decision-making process of the management
3. To provide the fundamental understanding of Human Resource Management
4. To familiarize with the concepts and methods of training and performance appraisal
5. To originate thinking on corporate management and the governing factors

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	CORPORATE MANAGEMENT	COGNITIVE LEVEL
CO1	Understand the basic concepts of management	K1, K2
CO2	Comprehend the significant of management in today's world.	K2
CO3	Discuss the practice to apply management concepts in corporate environment.	K3, K4
CO4	Understand the basics of HRM.	K2
CO5	Apply the concepts of corporate management and the factors for effective governance.	K3, K4

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem Role play, group working

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

(Total Hours 60)

UNIT-I: INTRODUCTION TO MANAGEMENT FOR CORPORATES (12 Hours)

Management: Concept - Definition - Role and Functions of a Manager - Levels of Management – Henry Fayol's Principles of Management – Taylors Scientific Management.

UNIT II: FUNCTIONS, DECISION MAKING AND PROCEDURES (12 Hours)

Functions of Management - process of Decision Making - Span of Control – Factors determining span – Policies – Procedures and Methods

UNIT III: HRM – INTRODUCTION (12 Hours)

Human Resources Management – concept - Human Resources planning - Human Resources Audit – Nature and Benefits – Recruitment – Selection – Interview – Placement

UNIT IV: TRAINING AND PERFORMANCE APPRAISAL (12 Hours)

Induction – Training – Methods – Performance appraisal – Methods – Career Development – Communication – Significance – Co-ordination

UNIT V: CORPORATE MANAGEMENT AND GOVERNING FACTORS (12 Hours)

Corporate Management – Significance – Factors governing effective Corporate Management – Five levels of Corporate Management

RECOMMENDED TEXT BOOKS

1. Principles of Management, P.C. Tripathi & P.N. Reddy, McGraw Hill Education
2. Essentials of Management, Wehrich and Koontz, McGraw Hill Education

REFERENCE BOOKS

1. Principles of Management, L.M. Prasad, Sultan Chand & Sons
2. Principles of Management, Dinkar Pagare, Sultan Chand & Sons
3. Business Management, C.B. Gupta, Sultan Chand & Sons.
4. Human Resource Management, Ashwathappa, Tata McGraw Hill, New Delhi.

E- Learning Resources

1. https://www.managementstudyguide.com/what_is_management.htm
2. <https://iedunote.com/planning-nature-importance-types>
3. <https://creately.com/blog/diagrams/types-of-organizational-charts>
4. https://www.managementstudyguide.com/delegation_of_authority.htm
5. <https://www.managementstudyguide.com/coordination.htm>

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	1	3	1	3
CO2	1	1	3	3	3	3	1	3	1	3
CO3	1	1	3	3	3	3	1	3	1	3
CO4	1	1	3	3	3	3	1	3	1	3
CO5	3	1	3	3	3	3	1	3	1	3
Average	1.4	1	3	3	3	3	1	3	1	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

ELECTIVE COURSE (DISCIPLINE SPECIFIC) – 2

SECURITIES LAW & REGULATION OF FINANCIAL MARKETS

COURSE CODE: EC 2	Paper No 9	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of Commerce	Total Hours / week		
Lead to other courses	Professional Courses			L	T	P
Theory	Marks: 75		Credits: 3	4	0	0

LEARNING OBJECTIVES

1. To acquire knowledge on primary /new issue market, secondary market, SEBI guidelines for new issue market and investors protection on it.
2. To understand the functioning of stock exchange and related procedures
3. To learn the Mechanism of stock exchange trading
4. To gain knowledge about the various financial instruments
5. To introduce the concept of credit rating and agencies

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	SECURITIES LAW & REGULATION OF FINANCIAL MARKETS	COGNITIVE LEVEL
CO1	Understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it.	K1, K2
CO2	Explain the role of stock market and the various role played by its intermediaries	K2
CO3	Demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc	K3
CO4	Exhibit the difference between various financial instruments	K4
CO5	Explain and demonstrate the procedure followed by credit rating agencies & interpret the same	K2, K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical exercises, use internet to explore knowledge, group working.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 60

UNIT–I Primary Market/ New Issue Market (14 Hours)

Meaning- Functions Of New Issue Market- Methods Of Floating New Issues- Players Involved In The New Issue Market (Merchant Bankers- Underwriters- Brokers- Registrar- Lead Managers & Banks)- SEBI Guidelines Relating To The Functioning Of The New Issue Market, Disclosure & Investor Protection.

UNIT – II- Secondary Market Stock Exchange (12 Hours)

Stock Exchanges – Meaning, Functions, Importance – Types of Brokers- Listing of Securities in Indian Stock Exchange- NSE – BSE – OTCEI – SEBI Guidelines Relating to Listing of Securities.

UNIT – III- Mechanism Of Stock Market Trading (12 Hours)

Mechanism Of Stock Market Trading- Screen Based Trading and Internet Based Trading – Demat Trading And Role Of Depositories- Market Derivatives, Advantages And Its Types – Futures, Hedge Fund, Forward Options & Swaps.

Market Indexes- SENSEX, NIFTY& CNX NIFTY(Basics)

UNIT – IV- Financial Instruments in New Issue and Secondary Market (12 Hours)

Treasury bills – commercial bills- certificate of deposits – equity shares- preference shares- sweat equity shares- debentures- American depository receipts- global depository receipts- exchange traded notes – mutual funds.

UNIT V- Credit Rating Agency (10 Hours)

Meaning- Functions- Credit Rating in India – Credit Rating Agencies in India- CRISIL& CARE

PRACTICAL ORIENTATION

- Faculties can encourage students for a Role play – Mock Stock Trading.
- Colleges can have collaboration with share trading Agencies and provide training to students how do they have to trade in capital markets.
- Students can be asked to prepare an assignment on IPO issues made by corporates and a discussion on the same.
- SENSEX points of companies in manufacturing sector, pharmaceuticals, information Technology etc., shall be noted by students. Graphical representation relating to the same can also be submitted.

RECOMMENDED TEXT BOOKS:

1. Dr.L.Natrajan – Securities Laws & Market Operations, Margham Pub. Chennai
2. K.Natrajan, E.Gordon – Financial Market & Services, Himalaya Publishing House, Mumbai.
3. S.Gurusamy – Securities Laws & Market Operations, Vijay Nichole Prints, Chennai.
4. Gupta L C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.

REFERENCES

1. Machi Raju H.R – Working of Stock Exchange in India, New Age International.
2. Chandrate K.R; et al: Capital Issue, SEBI & Listing; Bharat Publishing House.
3. V.K.Bhaliya – Financial Derivatives – Risk Management, Sultan Chand Ltd, New

Delhi.

JOURNALS

1. Taxman – SEBI and Corporate Laws
2. Corporate Law Advisor
3. SEBI Monthly Bulletins
4. NSE yearly Publications

E-LEARNING RESOURCES

1. <http://corporatefinanceinstitute.com>
2. www.bseindia.com
3. www.managementstudyguide.com
4. www.investopedia.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3
Average	3	2	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 2

a. EVERY DAY BANKING

COURSE CODE: SEC 2	Paper No 10	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of day-to-day banking	Total Hours / Week: 2		
Lead to other courses	Advanced study on Banking Theory Law & Practice			L	T	P
Theory	Marks: 75		Credits: 2	1	0	1

LEARNING OBJECTIVES

1. To introduce the basic concepts of banking and related documents and process
2. To enable the students to gain knowledge about the modern banking techniques and related terms.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EVERY DAY BANKING	COGNITIVE LEVEL
CO1	Exhibit the skill to perform basic banking operations and distinguish between basic documents	K1,K2,K3
CO2	Execute online, mobile banking and related transactions	K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical use of basic bank documents and visit to local banks and observing, group working.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

(5 Hours)

UNIT I

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft

UNIT II

(5 Hours)

Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT –RTGS – Form filling for Fund transfer.

UNIT III**(6 Hours)**

On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments

UNIT IV**(6 Hours)**

Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance – Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol).

UNIT V**(8 Hours)**

Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications..

RECOMMENDED TEXT BOOKS

1. B. Santhanam- Banking & Financial systems, Margham Publications

REFERENCE BOOKS

2. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications
3. Parameswaran- Indian Banking, S. Chand & Co.

WEB SOURCES:

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

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 2

(Non-Major Elective)

b. EMOTIONAL INTELLIGENCE

COURSE CODE: SEC 2	Paper No 10	Year and Semester: I year/II semester	Pre-Requisite: Knowledge on Emotions	Total Hours/Week:2		
Lead to other courses	Creation of Emotional Intelligence			L	T	P
Theory	Marks: 75	Credits: 2		2	0	0

LEARNING OBJECTIVES

1. To enable the students to understand the concepts of emotional intelligence
2. To teach the students on aspects relating to personality Analysis Self-analysis, Positive and negative traits

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EMOTIONAL INTELLIGENCE	COGNITIVE LEVEL
CO1	Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment	K1, K2
CO2	Analysing people based on personality and develop deep self-esteem, will power etc. leading to swot analysis	K3, K4

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, preparation of swot analysis, personality tests , role plays.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 30

UNIT I

(5 Horus)

Introduction – Emotional Intelligence – Meaning, Benefits, Importance of emotions – Self – awareness and competencies Psychological Needs, Emotional quotient Vs. Intelligence Quotient.

UNIT II

(8 Horus)

Traits - Negative Traits – Anger Management- Negative Syndrome and Attitude - Negative thinking. Positive Traits – Humor and Happiness – Empathetic ability - * Sensitivity profile – Empowered personality, Self – Empowerment.

UNIT III

(6 Horus)

Personality Analysis – Distinct Personality Type –self-esteem, Will Power, Confidence- Self care

UNIT IV**(6 Hours)**

Self-analysis: Psychological growth and adjustment - Personal Development Plan

UNIT V**(5 Hours)**

Personal SWOT Analysis- learning to Celebrate Life.

RECOMMENDED BOOKS**REFERENCE BOOKS:**

1. Dr. Aparna Chattopadhyaym What's Your Emotional IQ, Pustak Mahal, May 2004.
2. Jill Dann, Hodder & Stoughton, Emotional Intelligence In a Week, 10 Edition, 2007.
3. Daniel Goleman, Emotional Intelligence: Why It can matter More than IQ.

WEB SOURCES:

6. <https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-intelligence.pdf>
7. <https://globalleadershipfoundation.com/geit/eitest.html>

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	3	3	3	3
CO2	1	1	3	3	3	1	3	3	3	3
Average	1	1	3	3	3	1	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 3

FUNDAMENTALS OF AUDITING

COURSE CODE: SEC 3	Paper No 11	Year and Semester: I year/II semester	Pre-Requisite: Basics of Management	Total Hours /Week 2		
Lead to other courses	Professional Courses			L	T	P
Theory	Marks: 75		Credits: 2	2	0	0

LEARNING OBJECTIVES

1. To make the students to understand the concept of Auditing
2. To enable the students to gain knowledge of various techniques of Auditing.

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FUNDAMENTALS OF AUDITING	COGNITIVE LEVEL
CO1	Understanding and remembering the basic process of auditing	K1, K2
CO2	Identify the difference between vouching, verification, valuation and have clear knowledge about the auditor's role.	K3, K4

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, internship at auditors firm, role play, guest lecture by auditors.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

UNIT I

(5 Hours)

Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit Meaning of

UNIT II

Errors & Frauds – Principles of Audits-Types of Audits

(5 Hours)

UNIT III

(8 Hours)

Audit Planning-Auditing Techniques-Basics of Internal audit-procedure and documentation

UNIT IV**(6 Hours)**

Meaning and types of vouching and verification

UNIT V**(6 Hours)**

Appointment and qualification of auditors-powers, duties and removal of Auditors-Rights, Duties, responsibilities of Auditors

RECOMMENDED TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEBRESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	3	3	3	3
CO2	1	1	3	3	3	3	3	3	3	3
Average	1	1	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)
