

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI)
RE-ACCREDITED WITH 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)



Programme Scheme, Scheme of Examination and Syllabi
(From 2021-2022 Batch onwards)

Department of Commerce **(Corporate Secretaryship)**

UG Programme

Approved in the Academic Council - XIII held on 11/08/2021

Curriculum Design and Development Cell

Annexure R

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HOD

**Dean of
Business Science**

**Dean of
Academic Affairs**

Principal

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
MEMBERS OF BOARD OF STUDIES

S.No.	Board Members	Name and Designation
1.	Chairman of the Board	Dr. M. J. Senthil Kumar Head and Associate Professor, Department of Commerce (Corporate Secretaryship), Sri Kaliswari College, Sivakasi.
2.	University Nominee	Dr.T.Palaneeswari Principal The SFR College for Women (Autonomous) Sivakasi – 626123 (C) 9585548825 Email: sfrc@sfrcollege.edu.in
3.	Academic Experts 1.	Dr.J.Muralitharan Associate Professor Department of Commerce, Kamaraj College, Thoothukudi (C): 9894907774 Email: muralipara2005@yahoo.co.in
4.	Academic Experts 2.	Dr.S. Muthulakshmi Assistant Professor, Department of Commerce, V.H.N.S.N. College (Autonomous) Virudhunagar (C) 98430 05699 Email : muthulakshmi@vhnsnc.edu.in
5.	Industrial Expert	Mr.A.Satheesh Kumar OM Sakthi Printograph 3/375, C – Muneeswaran Colony Sivakasi – 626123(East) (c) 9500661335
6.	Alumnus	Mr.V.Manikandan Income Tax Assistant, Sivakasi (c) 8300507840
Member		
7.	Mrs.J.Jasmine Bhastina	Assistant Professor in Commerce (Corporate Secretaryship)

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)

DEPARTMENT OF COMMERCE (Corporate Secretaryship)

UG Programme - B.Com. (Corporate Secretaryship)

GUIDELINES FOR OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM

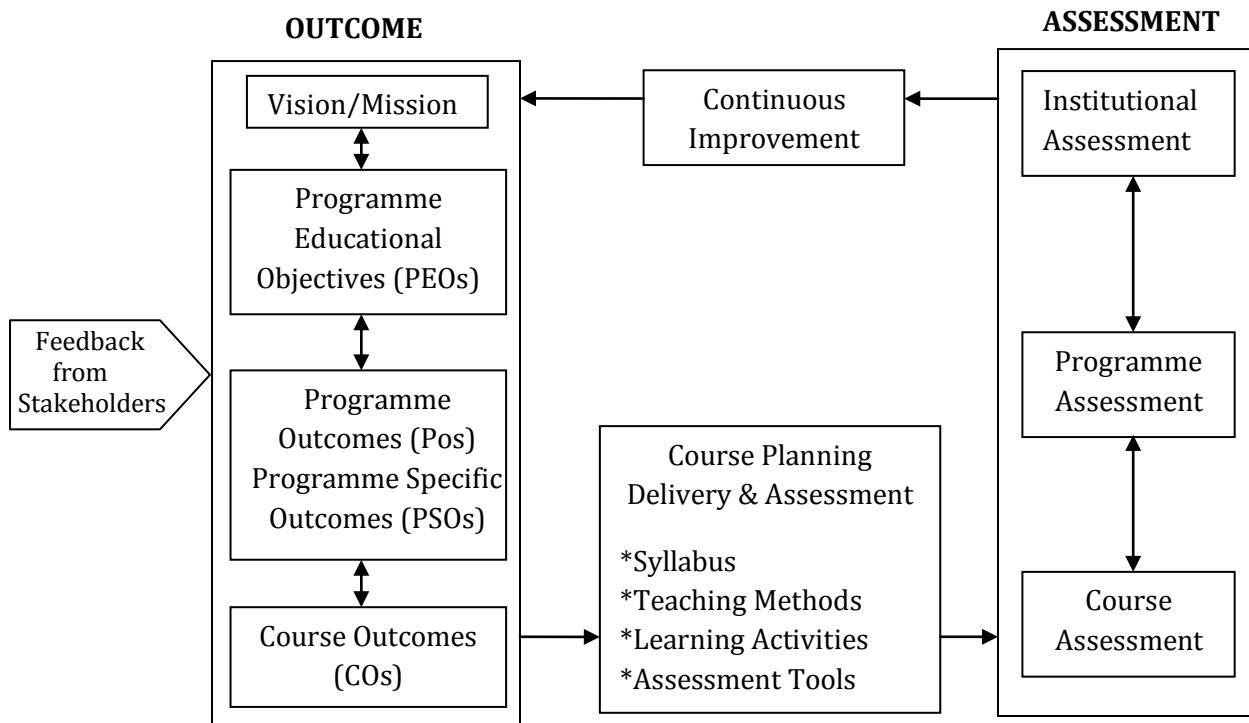
(From 2021-2022 Batch onwards)

INTRODUCTION

Sri Kaliswari College in its pursuit of imparting quality education has marked a remarkable growth in terms of academic excellence, infrastructure, student strength, ICT facilities, library and placement records since its establishment in 2000-2001. This institution constitutes an academic community that is committed to encourage the student community to experience and share knowledge, identify their potential, enhance the employability skills and enable them to pursue their goals. After the conferment of autonomous status in the year 2012, the college has so far gone for revision of the syllabi three times and is continually updating the syllabi to meet the needs and demands of the student community.

The institution in its success journey of imparting quality education has been Re-Accredited with A grade (CGPA 3.11) in its third cycle of accreditation by NAAC. As an added feather to its cap, the institution has taken a giant leap to embrace the Outcome-Based Education system to enable the student community to develop their knowledge, skill and attitude simultaneously through a focussed learning and help the graduates to compete with their global counterparts and prepare them for life.

I. OUTCOME-BASED EDUCATION (OBE) FRAMEWORK



II. VISION OF THE INSTITUTION

- To impart quality higher education to produce highly talented youth capable of developing the nation

III. MISSION OF THE INSTITUTION

- Ensuring quality in all aspects of the activities
- Developing the latent skills of the rural youth
- Providing value - based education to instill courage and confidence
- Nurturing the entrepreneurial skills of the rural youth
- Creating competency to meet global challenges
- Imbibing social awareness and social responsibilities

IV. VISION OF THE DEPARTMENT

- To produce competent youth with Professional, Entrepreneurial and Managerial skills to excel in the corporate world.

V. MISSION OF THE DEPARTMENT

- To provide an academic ambience that ensures the efficient dissemination of corporate knowledge through student-teacher synergy, resulting in character development and career readiness.
- To impart holistic education using technology, leading to the development of qualified professionals.
- To explore training and development opportunities to groom students with professional, entrepreneurial and employability skills.

VI. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

The Graduates will

PEO1: demonstrate knowledge in fundamentals of Commerce, Accounting, Taxation, Management, Finance and Secretarial practices.

PEO2: analyse corporate issues logically, make decisions and act with flexibility and adaptability and solve problems.

PEO3: embrace moral and ethical values and demonstrate teamwork and leadership skills in their career opportunities and academics.

PEO4: excel in contemporary business knowledge and develop tendency towards lifelong learning.

PEO5: acquire knowledge and aptitude skills to face the competitive exams and pursue higher education as well as professional courses.

VII. PROGRAMME OUTCOMES (POs)

PO1: Disciplinary knowledge

Acquire comprehensive knowledge related to their academic disciplines that form a part of an undergraduate programme of study.

PO2: Critical thinking, Problem solving and Analytical reasoning

Develop students' ability of critical observation and capacity to apply their competencies and skills to identify, evaluate, analyse and solve problems related to business.

PO3: Scientific reasoning and Research related skills

Ability to analyze, draw conclusions from qualitative/quantitative data and critically evaluate ideas and also acquire necessary research skills to carry out an experiment or investigation

PO4: Communication skills and Digital literacy

Communicate effectively, write reports and documentations with the use of ICT skills.

P05: Ethics, Values and Multicultural competence

Embrace moral and ethical values and apply it with a sense of responsibility in the workplace and community and acquire knowledge on multiple cultures and practise tolerance and respect differences.

P06: Team Work, Leadership and Employability skills

Work effectively in groups with enhanced inter-personal skills and exhibit qualities associated with leadership to build a team and achieve the vision and show proficiency in professional, employability and soft skills required for placements and higher education.

P07: Self-directed and Life-long learning

Recognize the need and have the ability to engage in independent learning and be self-motivated and acquire knowledge and skills to attain personal development needed in work place/society through self-paced and self-directed learning.

VIII. PROGRAMME SPECIFIC OUTCOMES (PSOs) – B.Com (Corporate Secretaryship)

On successful completion of B.Com (Corporate Secretaryship), the students will

PSO1: acquire academic excellence in Secretarial Practice, Corporate Laws, Accounting, Taxation, Auditing, Finance, Management domains and other branches of Commerce.

PSO2: obtain the ability of critical observation and capacity to apply their competencies and skills to identify, evaluate, analyse and solve corporate issues.

PSO3: develop a broad managerial knowledge and tactical dexterity, to analyse business issues and provide innovative solutions by applying qualitative and quantitative data.

PSO4: communicate concepts in oral and written format effectively with different stakeholders of corporate entities and acquire ICT skills.

PSO5: apply moral and ethical values in corporate culture so as to make them socially and emotionally competent with a sense of responsibility.

PSO6: work constructively and cooperatively in the corporate arena with enhanced interpersonal and leadership skills.

PSO7: develop skills and competency through self-directed and life-long learning.

IX. PO-PSO Mapping Matrix – B.Com (Corporate Secretaryship)

PO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
P01	✓						
P02		✓					
P03			✓				
P04				✓			
P05					✓		
P06						✓	
P07							✓

X. PO-PEO Mapping Matrix – B.Com (Corporate Secretaryship)

PO \ PEO	PEO1	PEO2	PEO3	PEO4	PEO5
P01	✓				
P02	✓	✓			
P03	✓	✓	✓		
P04	✓	✓			✓
P05			✓	✓	
P06				✓	
P07				✓	✓

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com (Corporate Secretaryship)

REGULATIONS

Duration of the Programme : Three years (equivalent to six semesters)

Eligibility

Candidate should have passed the Higher Secondary Examinations conducted by the Board of Higher Secondary Education, Government of Tamil Nadu or any other examination accepted by the Syndicate of the Madurai Kamaraj University, Madurai as its equivalent.

Medium of Instruction : English

Age Limit

Maximum age limit : 21 Years

Age Relaxation

SC/ SCA/ST/BC/BCM/MBC/DNC & Women : 3 years age relaxation

Differently-Abled Students : 5 years age relaxation

Transitory Permission

Students joined from 2021 - 2024 may be permitted to write their examinations in this pattern up to April 2029.

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SCHEME OF EXAMINATION

For UG Programmes, the internal and external marks are distributed as follows:

For all Theory Courses : Internal Marks: 40; External Marks: 60

For all Practical Courses, Project and Internship : Internal Marks: 50; External Marks: 50

Internal Mark Distribution for Theory Courses

Assessment Type	Marks	Scheme of Assessment
Internal Test	15 marks	Two Internal Tests and 1 Model Exam will be conducted and average of the best two will be considered
Written Assignment	5 marks	One Written Assignment will be given
E-Assignment/ Case Studies/ Reviews/ Field Assignments/ Poster Presentations/ Portfolios	5 marks	Any one of the Assignments will be given
Quiz	5 marks	One Quiz Test will be conducted
Viva/ Oral Exam/ Group Discussion/ Role Play	10 marks	Test will be conducted in any one of the Oral Mode

Internal Mark Distribution for Practical Courses

Assessment Type	Marks	Scheme of Assessment
Lab work /Program Execution	40 marks	Two Internal Tests will be conducted and the average of the two will be considered
Observation/Record Notebook	5 marks	Assessment will be done during every practical class
Viva -Voce / Lab Quiz	5 marks	Two Lab Quiz Tests/viva-voce will be conducted and the average of the two will be considered

External Mark Distribution for Practical Courses

Assessment Type	Marks	Scheme of Assessment
Lab work/Program Execution	40 marks	End result of the Practical
Viva -Voce	10 marks	Oral Mode Test

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com (Corporate Secretaryship)
QUESTION PAPER PATTERN

Internal Test - 30 Marks - 1 hr Duration

S.No	Type of Questions	Marks
1.	Objectives type Questions: Multiple Choice - 4 questions Answer in a Word/Sentence - 4 questions	04 04
2.	Short Answer-3 questions -either or type	3x4=12
3.	Long Answer-1 question - either or type	1x10=10

Summative Examinations - 60 Marks -3 hrs Duration

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice - 5 questions Answer in a Word/Sentence - 5 questions	05 05
2.	Short Answer 5 questions - either or type	5x4=20
3.	Long Answer 3 questions - either or type	3x10=30

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
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Attainment of Course outcomes

Attainment of Course outcomes is computed using Direct and Indirect assessment methods. Direct Method of Assessment is based on performance of the students in the Continuous Internal Assessment Tests, Summative Examinations and supporting activities such as Seminar, Assignment, Case study, Group Discussion, Quiz, etc., and Indirect Method of Assessment is based on periodical feedback from the students at the end of each course.

Weightage of Direct and Indirect Assessment in computation of attainment of each course is 70% for Direct Assessment and 30% for Indirect Assessment.

Direct Assessment of Course outcome attainment

i) Rubrics:

Internal Assessment contributes 60% and Summative Examinations Assessment contributes 40% to the Direct Assessment of a course outcome for Theory Courses. For the Practical Courses, Internal Assessment contributes 70% and Summative Examinations Assessment contributes 30% to the Direct Assessment of a course outcome.

ii) Setting of Target:

50% of the maximum mark is set as target of Internal Assessment tools and the average mark of the class is set as target of Summative Examinations Assessment.

Formula for calculating percentage attainment of each course outcome

Based on the result of Summative Examinations and Internal Assessment tools, the number of students scoring more than the target is found out.

For each Internal Assessment Tools,

$$\text{Percentage attainment of each course outcome} = \frac{\text{No. of Students who scored more than the target in the concerned course outcome}}{\text{Total Number of Students}} \times 100$$

$$\text{Percentage attainment of each Course outcome for Internal Assessment tools} = \text{Average of percentage attainment of all Internal Assessment tools}$$

For Summative Examinations,

$$\text{Percentage attainment of each Course outcome} = \frac{\text{No. of. Students who scored more than the target in the concerned co}}{\text{Total Number of Students}} \times 100$$

Formula for calculating Attainment Percentage of Course outcome of a course

$$\text{Percentage Attainment of Course outcome for Internal Assessment tools} = \text{Average of percentage attainment of all COs}$$

$$\text{Percentage Attainment of Course outcome for Summative Examinations} = \text{Average of percentage attainment of all COs}$$

Final Direct Assessment of Course outcome Attainment

For Theory Courses

$$\text{Percentage Attainment of Course outcome through Direct Assessment} = (0.6 \times \text{percentage attainment of CO for internal assessment tool}) + (0.4 \times \text{percentage attainment of CO for summative examinations})$$

For Practical Courses

$$\text{Percentage Attainment of Course outcome through Direct Assessment} = 0.7 \times \text{percentage attainment of CO for Internal Assessment tools} + 0.3 \times \text{percentage attainment of CO for Summative Examinations}$$

Indirect Assessment of CO Attainment

The course outcome feedback is conducted at the end of every semester by distributing structured feedback questionnaire to the students. The analysis of this feedback questionnaire is done on the following score. The feedback forms will be sorted with various scores and feedbacks with a score more than 5.5 are considered as satisfactory level for calculations for indirect attainment.

A : 10-8.5 B : 8.4-7.0 C : 6.9-5.5 D : 5.4-4.0 E : 3.9-0

$$\text{Percentage attainment for each CO} = \frac{\text{Satisfaction Number}}{\text{Response Received}} \times 100$$

Percentage Attainment of CO of a course = Average of percentage attainment of all COs

Final Assessment of CO attainment

$$\text{Average course attainment} = 0.7 \times \text{Direct assessment of CO attainment} + 0.3 \times \text{Indirect assessment of CO attainment}$$

Expected Level of Attainment for each of the Course Outcomes

CO	Level of Attainment
Above 70%	Excellent
60 -70 %	Very good
50-60 %	Good
40 – 50 %	Satisfactory
Below 40%	Not Satisfactory

Assessment of PO attainment

At the end of the each programme, the Direct PO Assessment is done from the CO Attainment of all courses. The Direct PO Attainment for a particular course is determined from the attainment values obtained for each course outcome related to that PO and the CO-PO mapping values.

$$\text{Weighted contribution of the course in attainment of each PO} = \frac{\text{Weighted Percentage of contribution of the course in attainment of each PO}}{\text{average course attainment}} \times 100$$

Expected Level of Attainment for each of the Programme Outcomes

PO	Level of Attainment
Above 70%	Excellent
60 -70 %	Very good
50-60 %	Good
40 – 50 %	Satisfactory
Below 40%	Not Satisfactory

Attainment of Programme Educational Objectives (PEO)

PEOs are assessed after 3 to 4 years of graduation. Attainment is measured based on the Feedback from Stakeholders

1. Alumni
2. Parents
3. Employer

The analysis of this feedback questionnaire is done on the following score. The feedback forms will be sorted with various scores and feedbacks with a score more than 5.5 are considered as satisfactory level for calculations for Indirect Attainment.

A : 10-8.5 B : 8.4-7.0 C : 6.9-5.5 D : 5.4-4.0 E : 3.9-0

$$\text{Percentage attainment of PEOs} = \frac{\text{Satisfaction number}}{\text{Response Received}} \times 100$$

Expected Level of Attainment for each of the Programme Educational Objectives

PEO	Level of Attainment
Above 70%	Excellent
60 -70 %	Very good
50-60 %	Good
40 - 50 %	Satisfactory
Below 40%	Not Satisfactory

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UG Programme - B.Com (Corporate Secretaryship)
CURRICULUM STRUCTURE
OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021-2022 Batch onwards)

S. No	Subject	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Credits
I	Tamil / Hindi / French	6 (3)	6 (3)			-	-	6
II	English	6 (3)	6 (3)			-	-	6
III	Core Courses	5 (5) 5 (4)	5 (4) 5 (4)	6 (5) 6 (5) 5 (4) 5P (4)	6 (5) 6 (5) 5 (4) 5P (3)	5 (5) 5 (5) 5 (4) 5 (4)	5 (5) 5 (5) 5 (4) 5 (4) 4 (4) Pro	92
	Allied Courses	4 (3)	4 (3)	4 (3)	4 (3)		-	12
	Major Elective	-	-	-	-	4 (3) 4 (3)	4 (3)	9
	Self paced Learning (Swayam Course)	-	-	-	(2)	-	-	2
IV	Ability Enhancement Compulsory Course AECC 1. Environmental Studies	2 (1)	-	-	-	-	-	1
	2. Value Education	-	1 (1)	-	-	-	-	1
	Non-Major Elective Courses	-	-	2 (1)	2 (1)	-	-	2
	Skill Enhancement Courses	2 (1)	2P (1)	2 (1)	2 (1)	2 (1)	2 (1)	6
	Internship					(1)		1
Disaster Management		1 (1)					1	
V	Extension	-	-	-	(1)	-	-	1
Total Hours (Per week)/ Credits		30(20)	30(20)	30(23)	30(25)	30(26)	30(26)	140 180

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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com (Corporate Secretaryship)
CURRICULUM PATTERN
OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021-2022 Batch onwards)
PROGRAMME CODE – UCC

Semester	Part	Course Code	Course Name	Hours	Credits
I	I	21UVAL11	Tamil/Hindi/French – I: வணிக அமைப்பு	6	3
	II	21UENL11	Communicative English - I	6	3
	III	21UCCC11	Core Course – I: Financial Accounting – I	5	5
		21UCCC12	Core Course – II: Banking Theory Law and Practice	5	4
		21UCCA11	Allied Course – I: Business Economics	4	3
	IV	21UESR11	Ability Enhancement Compulsory Course –I: Environmental Studies	2	1
		21UCCS11	Skill Enhancement Course – I: Communicative Skills in Corporate Secretaryship	2	1
Total				30	20
II	I	21UKKL21	Tamil/Hindi/French – II: காப்பீட்டு கோட்டுப்பாடுகள்	6	3
	II	21UENL21	Communicative English - II	6	3
	III	21UCCC21	Core Course – III: Financial Accounting – II	5	4
		21UCCC22	Core Course – IV: Company Law and Secretarial Practice - I	5	4
		21UCCA21	Allied Course – II: Principles of Marketing	4	3
	IV	21UVED21	Ability Enhancement Compulsory Course –II: Value Education	1	1
		21UCCS2P	Skill Enhancement Course – II: Practical: E-Commerce	2	1
		21UDMG21	Disaster Management	1	1
Total				30	20
III	III	21UCCC31	Core Course – V: Partnership Accounting	6	5
		21UCCC32	Core Course – VI: Company Law and Secretarial Practice – II	6	5
		21UCCC33	Core Course – VII: Management Accounting	5	4
		21UCCC3P	Core Course – VIII: Practical - Computer Applications in Corporate Office	5	4
		21UCCA31	Allied Course – III: Business Statistics	4	3
	IV	21UCCN31	Non-Major-Elective Course – I: Introduction to Company Law	2	1
		21UCCS31	Skill Enhancement Course – III: Corporate Social Responsibilities and Business Ethics	2	1
Total				30	23

IV	III	21UCCC41	Core Course – IX: Corporate Accounting	6	5		
		21UCCC42	Core Course – X: Auditing	6	5		
		21UCCC43	Core Course – XI: Cost Accounting	5	4		
		21UCCC4P	Core Course – XII: Practical - Accounting Software	5	3		
		21UCCA41	Allied Course – IV: Business Mathematics	4	3		
	21UCCM41	Self-paced Learning (Swayam Course) 1. Enhancing Soft Skills and Personality 2. Sales and Distribution Management		2			
	21UCCM42						
	IV	21UCCN41	Non-Major-Elective Course – II: Company Management and Administration	2	1		
		21UCCS41	Skill Enhancement Course – IV: Company Meetings Law and Practice	2	1		
V		Extension	-	1			
Total				30	25		
V	III	21UCCC51	Core Course – XIII: Advanced Corporate Accounting	5	5		
		21UCCC52	Core Course – XIV: Business Law	5	5		
		21UCCC53	Core Course – XV: Income Tax Law and Practice	5	4		
		21UCCC54	Core Course – XVI: Research Methodology	5	4		
	III	21UCCO51 21UCCO52 21UCCO53	Major Elective Course – I: 1. Principles of Management 2. Retail Management 3. Investment Management	4	3		
				21UCCO54 21UCCO55 21UCCO56	Major Elective Course – II: 1. Financial Markets and Services 2. Services Marketing 3. International Marketing	4	3
						21UCCS51	Skill Enhancement Course – V: Securities Market and Laws
	21UCCJ51	Internship				1	
	Total				30	26	
VI	III	21UCCC61	Core Course – XVII: Human Resource Management	5	5		
		21UCCC62	Core Course – XVIII: Entrepreneurial Development	5	5		
		21UCCC63	Core Course – XIX: Business Taxation	5	4		
		21UCCC64	Core Course – XX: Financial Management	5	4		
		21UCCJ61	Core Course – XXI: Project	4	4		
	III	21UCCO61 21UCCO62 21UCCO63	Major Elective Course – III: 1. Business Environment 2. Supply Chain Management 3. Consumer Affairs	4	3		
				21UCCS61	Skill Enhancement Course – VI: Corporate Governance	2	1
				Total			

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PROGRAMME ARTICULATION MATRIX (PAM)

Semester	Course Code	Course Name	P01	P02	P03	P04	P05	P06	P07
I	21UVAL11	Tamil/Hindi/French I - வணிக அமைப்பு	13	10	03	07	02	03	02
	21UENL11	Communicative English - I	10	07	02	08	02	02	03
	21UCCC11	Core Course - I: Financial Accounting - I	14	11	04	07	04	05	04
	21UCCC12	Core Course - II: Banking Theory Law and Practice	14	11	03	09	03	06	04
	21UCCA11	Allied Course - I: Business Economics	13	10	04	07	03	05	04
	21UESR11	Ability Enhancement Compulsory Course - I: Environmental Studies	08	05	01	07	08	05	05
	21UCCS11	Skill Enhancement Course - I: Communicative Skills in Corporate Secretaryship	13	10	03	08	02	04	03
II	21UKKL21	Tamil/Hindi/French - II - காப்பீட்டு கோட்டுப்பாடுகள்	13	10	03	07	02	04	03
	21UENL21	Communicative English - II	10	08	02	08	02	02	03
	21UCCC21	Core Course - III: Financial Accounting - II	14	11	04	08	05	05	06
	21UCCC22	Core Course - IV: Company Law and Secretarial Practice - I	15	11	04	08	04	06	05
	21UCCA21	Allied Course - II: Principles of Marketing	13	10	05	08	03	05	03
	21UVED21	Ability Enhancement Compulsory Course - II: Value Education	08	05	01	05	09	04	07
	21UCCS2P	Skill Enhancement Course - II: Practical: E-Commerce	14	11	04	07	03	05	04
	21UDMG21	Disaster Management	07	08	02	05	02	04	08

III	21UCCC31	Core Course - V: Partnership Accounting	15	12	04	08	03	05	05
	21UCCC32	Core Course - VI: Company Law and Secretarial Practice – II	14	11	04	09	03	06	05
	21UCCC33	Core Course - VII: Management Accounting	14	11	05	08	03	06	05
	21UCCC3P	Core Course - VIII: Practical - Computer Applications in Corporate Office	14	11	05	08	02	06	07
	21UCCA31	Allied Course - III: Business Statistics	13	10	07	07	02	05	03
	21UCCN31	Non-Major Elective Course - I: Introduction to Company Law	09	05	00	08	00	05	05
	21UCCS31	Skill Enhancement Course – III: Corporate Social Responsibilities and Business Ethics	12	10	03	06	04	05	03
IV	21UCCC41	Core Course - IX: Corporate Accounting	14	11	05	08	03	06	05
	21UCCC42	Core Course - X: Auditing	14	11	05	07	04	06	05
	21UCCC43	Core Course - XI: Cost Accounting	14	11	05	07	03	07	05
	21UCCC4P	Core Course - XII: Practical - Accounting Software	14	12	06	08	03	08	04
	21UCCA41	Allied Course – IV: Business Mathematics	13	10	04	06	02	07	05
	21UCCM41	Self-paced Learning (Swayam Course): 1. Enhancing Soft Skills and Personality 2. Sales and Distribution Management	13	10	05	09	01	02	07
	21UCCM42								
	21UCCN41	Non-Major Elective Course - II: Company Management and Administration	09	05	00	08	00	05	05
	21UCCS41	Skill Enhancement Course - IV: Company Meetings Law and Practice	12	10	03	05	03	05	04
		Extension	08	02	01	07	09	08	05

V	21UCCC51	Core Course - XIII: Advanced Corporate Accounting	14	12	04	07	04	06	05
	21UCCC52	Core Course - XIV: Business Law	14	11	04	06	03	05	05
	21UCCC53	Core Course - XV: Income Tax Law and Practice	14	11	05	07	04	06	05
	21UCCC54	Core Course - XVI: Research Methodology	14	11	11	09	02	04	03
	21UCC051	Major Elective Course - I: 1. Principles of Management							
	21UCC052	2. Retail Management							
	21UCC053	3. Investment Management	14	11	04	07	03	06	04
	21UCC054	Major Elective Course - II: 1. Financial Markets and Services							
	21UCC055	2. Services Marketing							
	21UCC056	3. International Marketing	14	12	04	07	03	06	04
21UCCS51	Skill Enhancement Course - V: Securities Market and Laws	13	11	03	07	03	04	03	
21UCCJ51	Internship	13	11	08	04	02	06	04	
VI	21UCCC61	Core Course - XVII: Human Resource Management	14	12	04	09	05	05	04
	21UCCC62	Core Course - XVIII: Entrepreneurial Development	15	12	05	07	02	08	05
	21UCCC63	Core Course - XIX: Business Taxation	14	11	04	07	04	06	05
	21UCCC64	Core Course - XX: Financial Management	13	12	06	08	03	06	05
	21UCCJ61	Core Course - XXI: Project	14	13	11	07	02	05	03
	21UCC061	Major Elective Course - III: 1. Business Environment							
	21UCC062	2. Supply Chain Management							
	21UCC063	3. Consumer Affairs	14	11	04	06	04	06	04
21UCCS61	Skill Enhancement Course - VI: Corporate Governance	13	11	04	06	03	03	04	
Total Weightage of all courses contributing to PO			588	462	188	332	146	239	205

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com (Corporate Secretaryship)
(From 2021-2022 Batch onwards)

PROGRAMME ARTICULATION MATRIX – WEIGHTED PERCENTAGE

Semester	Course Code	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7
I	21UVAL11	Tamil/Hindi/French – I - வணிக அமைப்பு	2.21	2.16	1.6	2.11	1.37	1.26	0.98
	21UENL11	Communicative English - I	1.7	1.52	1.06	2.41	1.37	0.84	1.46
	21UCCC11	Core Course - I: Financial Accounting – I	2.38	2.38	2.13	2.11	2.74	2.09	1.95
	21UCCC12	Core Course - II: Banking Theory Law and Practice	2.38	2.38	1.6	2.71	2.05	2.51	1.95
	21UCCA11	Allied Course - I: Business Economics	2.21	2.16	2.13	2.11	2.05	2.09	1.95
	21UESR11	Ability Enhancement Compulsory Course – I: Environmental Studies	1.36	1.08	0.53	2.11	5.48	2.09	2.44
	21UCCS11	Skill Enhancement Course - I: Communicative Skills in Corporate Secretaryship	2.21	2.16	1.6	2.41	1.37	1.67	1.46
II	21UKKL21	Tamil/Hindi/French – II - காப்பீட்டு கோட்டுபாடுகள்	2.21	2.16	1.6	2.11	1.37	1.67	1.46
	21UENL21	Communicative English - II	1.7	1.73	1.06	2.41	1.37	0.84	1.46
	21UCCC21	Core Course - III: Financial Accounting – II	2.38	2.38	2.13	2.41	3.42	2.09	2.93
	21UCCC22	Core Course - IV: Company Law and Secretarial Practice - I	2.55	2.38	2.13	2.41	2.74	2.51	2.44
	21UCCA21	Allied Course - II: Principles of Marketing	2.21	2.16	2.66	2.41	2.05	2.09	1.46
	21UVED21	Ability Enhancement Compulsory Course - II: Value Education	1.36	1.08	0.53	1.51	6.16	1.67	3.41
	21UCCS2P	Skill Enhancement Course - II: Practical: E-Commerce	2.38	2.38	2.13	2.11	2.05	2.09	1.95
21UDMG21	Disaster Management	1.19	1.73	1.06	1.51	1.37	1.67	3.9	

III	21UCCC31	Core Course - V: Partnership Accounting	2.55	2.6	2.13	2.41	2.05	2.09	2.44
	21UCCC32	Core Course - VI: Company Law and Secretarial Practice – II	2.38	2.38	2.13	2.71	2.05	2.51	2.44
	21UCCC33	Core Course - VII: Management Accounting	2.38	2.38	2.66	2.41	2.05	2.51	2.44
	21UCCC3P	Core Course - VIII: Practical - Computer Applications in Corporate Office	2.38	2.38	2.66	2.41	1.37	2.51	3.41
	21UCCA31	Allied Course - III: Business Statistics	2.21	2.16	3.72	2.11	1.37	2.09	1.46
	21UCCN31	Non-Major Elective Course - I: Introduction to Company Law	1.53	1.08	0	2.41	0	2.09	2.44
	21UCCS31	Skill Enhancement Course – III: Corporate Social Responsibilities and Business Ethics	2.04	2.16	1.6	1.81	2.74	2.09	1.46
IV	21UCCC41	Core Course - IX: Corporate Accounting	2.38	2.38	2.66	2.41	2.05	2.51	2.44
	21UCCC42	Core Course - X: Auditing	2.38	2.38	2.66	2.11	2.74	2.51	2.44
	21UCCC43	Core Course - XI: Cost Accounting	2.38	2.38	2.66	2.11	2.05	2.93	2.44
	21UCCC4P	Core Course - XII: Practical - Accounting Software	2.38	2.6	3.19	2.41	2.05	3.35	1.95
	21UCCA41	Allied Course – IV: Business Mathematics	2.21	2.16	2.13	1.81	1.37	2.93	2.44
	21UCCM41	Self-paced Learning (Swayam Course): 1. Enhancing Soft Skills and Personality 2. Sales and Distribution Management							
	21UCCM42		2.21	2.16	2.66	2.71	0.68	0.84	3.41
	21UCCN41	Non-Major Elective Course - II: Company Management and Administration	1.53	1.08	0	2.41	0	2.09	2.44
	21UCCS41	Skill Enhancement Course - IV: Company Meetings Law and Practice	2.04	2.16	1.6	1.51	2.05	2.09	1.95
		Extension	1.36	0.43	0.53	2.11	6.16	3.35	2.44

V	21UCCC51	Core Course - XIII: Advanced Corporate Accounting	2.38	2.6	2.13	2.11	2.74	2.51	2.44
	21UCCC52	Core Course - XIV: Business Law	2.38	2.38	2.13	1.81	2.05	2.09	2.44
	21UCCC53	Core Course - XV: Income Tax Law and Practice	2.38	2.38	2.66	2.11	2.74	2.51	2.44
	21UCCC54	Core Course - XVI: Research Methodology	2.38	2.38	5.85	2.71	1.37	1.67	1.46
	21UCC051	Major Elective Course - I: 1. Principles of Management							
	21UCC052	2. Retail Management							
	21UCC053	3. Investment Management	2.38	2.38	2.13	2.11	2.05	2.51	1.95
	21UCC054	Major Elective Course - II: 1. Financial Markets and Services							
	21UCC055	2. Services Marketing							
	21UCC056	3. International Marketing	2.38	2.6	2.13	2.11	2.05	2.51	1.95
21UCCS51	Skill Enhancement Course - V: Securities Market and Laws	2.21	2.38	1.6	2.11	2.05	1.67	1.46	
21UCCJ51	Internship	2.21	2.38	4.26	1.2	1.37	2.51	1.95	
VI	21UCCC61	Core Course - XVII: Human Resource Management	2.38	2.6	2.13	2.71	3.42	2.09	1.95
	21UCCC62	Core Course - XVIII: Entrepreneurial Development	2.55	2.6	2.66	2.11	1.37	3.35	2.44
	21UCCC63	Core Course - XIX: Business Taxation	2.38	2.38	2.13	2.11	2.74	2.51	2.44
	21UCCC64	Core Course - XX: Financial Management	2.21	2.6	3.19	2.41	2.05	2.51	2.44
	21UCCJ61	Core Course - XXI: Project	2.38	2.81	5.85	2.11	1.37	2.09	1.46
	21UCC061	Major Elective Course - III: 1. Business Environment							
	21UCC062	2. Supply Chain Management							
	21UCC063	3. Consumer Affairs	2.38	2.38	2.13	1.81	2.74	2.51	1.95
21UCCS61	Skill Enhancement Course - VI: Corporate Governance	2.21	2.38	2.13	1.81	2.05	1.26	1.95	
Total Weightage of all courses contributing to PO			100	100	100	100	100	100	100

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- I

வணிக அமைப்பு (21UVAL11)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 3
DURATION : 90 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

கற்றலின் நோக்கங்கள்

இந்தப் பாடத் திட்டம் மாணவர்களுக்கு வணிகத்தின் அடிப்படைக் கருத்துகள், வணிக அமைப்பின் வடிவங்கள் மற்றும் நிறுவனத்தின் அளவு ஆகியவற்றை அறிமுகப்படுத்துகிறது.

கற்றல் விளைவுகள்

பாடத் திட்டம் வெற்றிகரமாக முடிந்தபின் மாணவர்கள்

CO1[K1]: பல்வேறு வணிக அமைப்பின் நன்மைகள் மற்றும் தீமைகளை அடையாளம் காண்பர்

CO2[K2]: வணிகத்தின் அடிப்படை கருத்துகள் மற்றும் வணிக அமைப்பின் வடிவங்களை விளக்குவர்

CO3[K3]: தொழில் நிறுவனத்தின் அளவை தீர்மானிப்பர்

CO4[K4]: சமுதாயத்தில் பொதுத்துறை மற்றும் பெரிய அளவிலான தொழில் நிறுவனங்களின் பங்கு மற்றும் முக்கியத்துவத்தை ஆராய்வர்

CO5[K5]: வணிகத்தின் வெவ்வேறு வடிவத்தை மதிப்பீடு செய்வர்

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	2	-	1	1	1	1
CO3[K3]	3	2	1	1	-	1	-
CO4[K4]	3	2	1	2	1	-	-
CO5[K5]	3	3	1	2	-	1	1
Weightage of the course	13	10	03	07	02	03	02
Weighted percentage of Course contribution to POs	2.21	2.16	1.6	2.11	1.37	1.26	0.98

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

பகுதி I

(18 மணி நேரம்)

வணிகம்: பொருள் மற்றும் இலக்கணம் - வணிகத்தின் சிறப்பு இயல்புகள் - வியாபாரம் - பொருள் - உள் அமைப்புகள் - வியாபார நடவடிக்கைகளின் பரப்பு - தொழிலும் வணிகமும் - சிறப்புத் தொழில் - வணிகத்தின் முக்கிய நோக்கங்கள் - வியாபாரம் வெற்றியடைய முக்கிய தேவைகள் - ஒரு நல்ல வணிகரின் தன்மைகள்.

பகுதி II

(18 மணி நேரம்)

தனியாள் வணிகம்: பொருள் - இலக்கணம் - சிறப்பியல்புகள் - நன்மைகள் - குறைகள் - தனிநபர் வணிக அமைப்புக்கு உகுந்த நிறுவனங்கள். **கூட்டாண்மை:** பொருள் - இலக்கணம் - சிறப்பு அம்சங்கள் - நன்மைகள் - குறைகள் - கூட்டு வணிக ஒப்பந்த பத்திரம் - கூட்டு வணிக ஒப்பந்த வகைகள் - இந்து கூட்டுக் குடும்ப வணிகம்: பொருள் - நன்மைகள் - தற்போதைய நிலை.

பகுதி III

(18 மணி நேரம்)

நிறுமம்: பொருள் - இலக்கணம் - சிறப்பியல்புகள் - நன்மைகள் - குறைகள் - நிறுமத்திற்கும் கூட்டாண்மைக்கும் உள்ள வேறுபாடுகள். **கூட்டுறவு நிறுவனம்:** பொருள் - இலக்கணம் - சிறப்பியல்புகள் - நன்மைகள் - குறைபாடுகள் - கூட்டுறவு சங்கங்களின் வகைகள்.

பகுதி IV

(18 மணி நேரம்)

பொதுத்துறைத் தொழில் நிறுவனங்கள்: பொருள் - நோக்கங்கள் - நன்மைகள் - தீமைகள். பொதுத்துறைத் தொழில் நிறுவனங்களின் அமைப்பு முறைகள்: துறைமுறை அமைப்பு: பொருள் - நன்மைகள் - குறைபாடுகள். அரசு நிறுவனங்கள் : பொருள் - நன்மைகள் - குறைபாடுகள். பொதுக் கூட்டுறவு : பொருள் - நன்மைகள் - குறைபாடுகள்.

பகுதி V

(18 மணி நேரம்)

தொழில் நிறுவனத்தின் அளவு: நிறுவனத்தின் அளவை நிர்ணயிக்கும் காரணிகள் - நிறுவன அளவை அளவீடு செய்யப் பயன்படும் அளவுகோல்கள். நிறுவன அளவின் பாகுபாடு: பேரளவு உற்பத்தி நிறுவனங்கள்: பொருள் - பேரளவு உற்பத்தியினால் ஏற்படும் சிக்கனங்கள் - குறைபாடுகள் - சமுதாய தீமைகள் - சிறிய அளவு நிறுவனங்கள் - பொருள் - நன்மைகள் - சிறிய நிறுவனங்கள் தொடர்ந்து இயங்க காரணங்கள் - உத்தம அளவு கோட்பாடு.

முதன்மை நூல்கள்

1. அன்பழகன் L. *வணிக அமைப்பு*. மதுரை: மெரிட் இந்தியா பப்ளிகேஷன்ஸ், முதற்பதிப்பு 2015.
2. கதிரேசன் மற்றும் ராதா. *வணிக அமைப்பு முறை*. சென்னை: பிரசன்னா பப்ளிகேஷன்ஸ், ஐந்தாம் பதிப்பு 2013.

பார்வை நூல்

1. முருகேசன் ந மற்றும் மனோகர் வி. *அலுவலக முறைகள்*, மதுரை: எம்.எம். பப்ளிகேஷன்ஸ், பதிப்பு 2012.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF ENGLISH
UG Programme - B.A./B.Com./ B.B.A./B.SC./BCA
SEMESTER- I
COMMUNICATIVE ENGLISH - I (21UENL11)
(From 2021-2022 Batch onwards)

HOURS/WEEK: 6
CREDITS : 3
DURATION : 90 hrs

INT. MARKS : 40
EXT. MARKS: 60
MAX. MARKS: 100

Preamble

This course helps the learners to develop their communication skills in English through listening, speaking, reading, and writing practices.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: relate and state ideas by reading and listening to simple recorded conversations and fables

CO2[K2]: demonstrate communicative skills through simple Descriptions, Requests and Instructions

CO3[K3]: apply knowledge of word power and grammar rules in Formal and Informal letter writings

CO4[K4]: analyze fairy tales and folk tales to develop language skills through literature

CO5[K6]: construct grammatically correct and meaningful simple sentences in English

CO-PO Mapping table (Course Articulation Matrix)

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1[K1]	2	2	-	2	-	-	-
CO2[K2]	2	2	-	2	-	-	-
CO3[K3]	2	1	-	2	1	-	1
CO4[K4]	2	1	1	1	1	1	1
CO5[K6]	2	1	1	1	-	1	1
Weightage of the course	10	07	02	08	02	02	03
Weighted percentage of Course contribution to Pos	1.7	1.52	1.06	2.41	1.37	0.84	1.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I - LISTENING AND SPEAKING (18 hrs)

A. Listening

Listening to simple conversations in everyday contexts

Listening to fables

Listening to News Bulletin

B. Speaking

Introducing oneself and others

Describing persons, places, things, daily routines, health and symptoms

Asking for time and date

Asking for directions and giving directions

Giving instructions and seeking clarifications

Making requests and responding to requests

Thanking someone and responding to thanks

UNIT II - READING AND WRITING (18 hrs)

A. Reading

Interpreting pictures/maps/pie-charts/tables/flow charts /diagrams

Skimming or scanning through the texts

B. Writing

Hints Developing

Story Completion/ completing the story based on given outline.

Letter Writing: Informal letters- Family, Friends and Relatives

Formal letters: Leave letters and Apology Letter

UNIT III - WORD POWER (18 hrs)

Prefixes and Suffixes

Homophones and Homonyms

Words related to Parts of the Body & their functions, Cries of Animals,

Young Ones of Animals

Connotative and Denotative words

Contextual Usage of words

Puzzles and Anagrams

UNIT IV - GRAMMAR (18 hrs)

Nouns-Kinds, Number and Gender

Pronouns-Kinds

Adjectives- Kinds

Verbs-Regular and Irregular verbs, Transitive and Intransitive Verbs

Adverbs- Kinds and Position of Adverbs

UNIT V - LANGUAGE THROUGH LITERATURE

(18 hrs)

Fairy Tales, Folk Tales and Legendary Heroes

Fairy Tales

The Pied Piper of Hamelin

The Ugly Duckling

Hansel and Gretel

Folk Tales

Alibaba and the Forty Thieves

Aladdin and the Magic Lamp

The Town Mouse and the Country Mouse

Legendary Heroes

Chhatrapati Shivaji Maharaj- Shivaji's great escape

Mahatma Gandhi- Mohandas takes a spelling test

Tenali Raman- The Stolen Brinjal

Akbar and Birbal- Re-Union

TEXTBOOKS

1. Carthy Mc., and Felicity O'Dell. *English Vocabulary in Use (Upper intermediate)*. UK: Cambridge University Press, 2005.
2. Pillai, Radhakrishna, and K.Rajeevan. *Spoken English for You (Level One)*. Chennai: Emerald Publishers, 2009.
3. Sreelekshmi. *Folk Tales- A WonderWorld of 150 Stories for Children*. Kerala: SL Publishers, 2004.

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1. Babu, Sundara. *Leo's Tenali Raman Stories*. Chennai: Leo Book Publishers, 2015.
2. Kalyani V. *Fairy Tales 1*. Kerala: Sisco Publishers, 2004.
3. *Life Skills (Jeevan Kaushal) Facilitators' Guidelines*. New Delhi: University Grants Commission, 2021.
4. Sadanand, Kamalesh and Susheela Punitha. *Spoken English- A Foundation Course for Speakers of Tamil*. Mumbai: Orient Blackswan, 2009.
5. Taylor, Grant. *English Conversation Practice*. New Delhi: Tata McGraw Hill Publishers, 2001.

Web Sources

1. <https://kathakids.com/great-personalities/history-and-legends/shivajis-great-escape/>
2. <https://kathakids.com/great-personalities/stories-of-mahatma-gandhi/>
3. <https://www.infoplease.com/dictionary/brewers/animals-cries>
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5. <https://learnenglish.britishcouncil.org/general-english/stories>
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- I
CORE COURSE - I: FINANCIAL ACCOUNTING - I (21UCCC11)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 5
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the conceptual knowledge of accounting, accounting process and preparation of final accounts of the sole proprietor.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain fundamental accounting concepts, conventions, accounting process and system of accounting

CO2[K3]: develop accounting skills in recording and maintaining transactions relating to bills of exchange and subsidiary book

CO3[K3]: prepare final account and other necessary accounts while running a business

CO4[K4]: analyse the procedures of rectification of errors, bank reconciliation statement and final accounts of a sole trader

CO5[K5]: assess the accounting principles and rules while maintain the accounts and at the time of preparing final account

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	1	-	1	1	1	-
CO2[K3]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	2	1	1	1
CO4[K4]	3	3	1	1	-	1	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	14	11	04	07	04	05	04
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	2.11	2.74	2.09	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Book Keeping: Meaning - Objectives. Accounting: Functions - Advantages - Disadvantages - Differences between Book Keeping and Accounting - Accounting Principles - Concepts and Conventions. **System of Accounting** - Types of Accounts - Golden Rules - Journal - Ledger - Difference between Journal and Ledger.

UNIT II (15 hrs)

Subsidiary Books: Meaning - Types - Cash Book and its Types - Petty Cash Book - Imprest system - Trial Balance - Objectives - Preparation of Trial Balance - Significance - Limitations.

UNIT III (15 hrs)

Errors: Types - Errors Disclosed and Not Disclosed by Trial Balance - Rectification of Errors - Suspense Account. **Bank Reconciliation Statement:** Reasons for Differences in Cash Book Balance and Pass Book Balance - Differences between Cash Book and Pass Book - Favourable and Overdraft Model.

UNIT IV (15 hrs)

Final Accounts of Sole Traders: Meaning - Manufacturing Account - Trading Account - Manufacturing Account Vs Trading Account - Profit and Loss account - Trading account Vs Profit and Loss Account - Differences between Gross Profit and Net Profit - Balance Sheet - Trial Balance Vs Balance sheet - Treatment of Adjustments.

UNIT V (15 hrs)

Bill of Exchange: Meaning - Definition - Features - Parties to a Bill of Exchange - Advantages - Types - Accounting for Bill of Entry: Retiring a Bill under Rebate - Dishonor of Bill - Renewal of Bill.

Note: The questions will be asked in the ratio of 80% for problems and 20% for theory.

TEXTBOOK

1. Reddy T.S. and Murthy A. *Financial Accounting*. Chennai: Margham Publication, Sixth Revised Edition 2019.

REFERENCES

Books

1. Arulanadam M.A. and Raman K.S. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, Edition 2018.
2. Gupta R.L. and Radha Samy M. *Advanced Accountancy*. New Delhi: Sultan Chand & Sons, Edition 2018.

3. Sudhakar V., Anbalagan M. and Jeyalakshmi K. *Fundamentals of Financial Accounting*. New Delhi: S. Chand & Sons, Edition 2009.

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1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf
2. <https://www.icsi.edu/media/webmodules/FUNDAMENTALS%20OF%20ACCOUNTING%20AND%20AUDITING.pdf>
3. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)

SEMESTER- I

CORE COURSE - II: BANKING THEORY LAW AND PRACTICE (21UCCC12)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the fundamental concepts in banking, banking services and the procedures for making transactions in the banking institutions.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: express the fundamental concepts in banking

CO2[K2]: explain the e-banking techniques, lending procedures of banks, NPA in banks, negotiable instruments and banker rights

CO3[K3]: determine the relationship between banker and customer and modes of charging securities, statutory protection to paying and collecting banker

CO4[K4]: analyze the banking provisions relating to negotiable instruments, paying and collecting banker and relationship between banker and customer

CO5[K4]: examine the various banking and e-banking services available to the customers

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	1	-	1	-	1	-
CO2[K2]	3	2	-	2	-	-	1
CO3[K3]	3	2	1	2	1	1	1
CO4[K4]	3	3	1	2	1	2	1
CO5[K4]	3	3	1	2	1	2	1
Weightage of the course	14	11	03	09	03	06	04
Weighted percentage of Course contribution to POs	2.38	2.38	1.6	2.71	2.05	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Banking Legislation: Banking: Origin - Definition. Banker - Definition - Customer: Meaning and Definition - Relationship between Banker and Customer - Obligations of Banker - Rights of Banker - Right of Appropriation Clayton's Rule. **Special types of Bank Customer:** Partnership Firm - Club - Joint Stock Company - Joint Hindu Family - Trust - Societies.

UNIT II (15 hrs)

Types of Bank Accounts: Savings Account - Current Account - Fixed Deposit Account and Recurring Account - Non Residence Deposit Account - Senior Citizen Deposit Account - Flexi Deposit Account - Account Opening Formalities. **Loans and Advances:** Principles of Good Lending - Unsecured Advances and Secured Advances - Modes of Charging securities: Mortgage - Hypothecation - Pledge - Lien.

UNIT III (15 hrs)

Negotiable Instruments: Meaning and Definition - Essential Features - Types - Comparison between Cheque, Bills and Pro Note. **Cheque:** Meaning and Definition - Crossing: Meaning - Types. Endorsement - Types of Endorsement - Reasons for dishonour a Cheque.

UNIT IV (15 hrs)

Paying Banker: Precaution before Paying a Cheque - Payment in due course -Holder in due course - Statutory Protection to Paying Banker. **Collecting Banker** - Statutory Protection to Collecting Banker - Basis of Negligence - Duties of Collecting Banker.

UNIT V (15 hrs)

Non Performing Assets - Causes - Remedial Measures - Management of NPA. **E-Banking:** Meaning - Advantages - Constraints - Electronic Banking Delivery Channels - Traditional Banking Vs E-Banking.

TEXTBOOK

1. Gordon and Natarajan. *Banking Theory Law and Practice*. Mumbai: Himalaya Publishing House, Edition 2017.

REFERENCES

Books

1. Santhanam B. *Banking Theory Law and Practice*. Chennai: Margham Publications, Edition 2012.
2. Kandasami K.P., Natarajan S. and Prameswaran. *Banking Theory and Practice*. New Delhi: S.Chand Company, Edition 2010.
3. Senthil Kumar M.J. and Babu Franklin A. *Banking Principles and Practice*. Sivakasi: Sri Kaliswari College Publication , Edition 2015.

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2. https://www.icsi.edu/media/webmodules/Banking_Law&_Practice.pdf
3. <https://resource.cdn.icai.org/38519bos28158mod1-cp2.pdf>
4. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
5. http://oms.bdu.ac.in/ec/admin/contents/86_16CCCM4-16CCBM4-16CCCO4_2020051907551563.pdf

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- I
ALLIED COURSE - I: BUSINESS ECONOMICS (21UCCA11)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course familiarizes the learners with the basic business economic concepts, principles and applies them in business and real life situations.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: identify the primary concept of business economics

CO2[K2]: explain the basic laws of business economics

CO3[K3]: apply in practice the theory of demand, supply, law of consumption and cost curve

CO4[K4]: examine the utility analysis, production functions and cost curves in decision making

CO5[K4]: analyze the different market structure and elasticity of demand and supply

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	2	1	1	-	1	1
CO3[K3]	3	2	1	2	1	1	1
CO4[K4]	3	2	1	1	1	1	1
CO5[K4]	3	3	1	2	1	2	1
Weightage of the course	13	10	04	07	03	05	04
Weighted percentage of Course contribution to POs	2.21	2.16	2.13	2.11	2.05	2.09	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Introduction to Business Economics: Definitions of Economics and Business Economics - Scope - Role of Business Economist - Interdependence of Micro and Macro Economics. **Cardinal Analysis:** Utility - Marginal Utility - Total Utility - Law of Diminishing Marginal utility - Law of Equi-Marginal Utility. **Ordinal Analysis:** Indifference Curve Analysis - Uses of an Indifference Curve Analysis.

UNIT II (12 hrs)

Demand and its Determination: Meaning - Definition - Law of Demand - Determinants of Demand - Demand Elasticity. **Supply:** Meaning - Definition - Law of supply - Elasticity of Supply.

UNIT III (12 hrs)

Production Factors and Functions: Meaning and Definition of Production - Factors of Production: Features. Production Functions - Laws of Production: Law of Variable Proportion and Law of Returns to Scale.

UNIT IV (12 hrs)

Cost Curves: Cost and Classification of Costs - Determinants of Cost - Cost Curves: 'U' shaped Short Run Average Cost Curve - Long Run Average Cost Curve - Relationship between Short Run and Long Run Cost Curve.

UNIT V (12 hrs)

Market Structure - Perfect Competition: Meaning - Features - Assumptions - Equilibrium of the Firm and the Industry in the Short and the Long Runs. **Imperfect Competitions:** Monopoly, Monopolistic Competition, Oligopoly: Meaning - Definition - Features - Difference between Perfect and Imperfect Competitions.

TEXTBOOKS

1. Srinivasan N. *Managerial Economics*. Madurai: Meenakshi Publication, Edition 2014.
2. Sankaran S. *Managerial Economics*. Chennai: Margham Publications, 5th Revised Edition 2019.

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1. Mehta P.L. *Managerial Economics*, New Delhi: Sultan Chand and Sons, Edition 2016.
2. Samuelson. Paul Antony. and William D Nordhaus. *Economics*. New Delhi: Tata McGraw Hill Publishing Company Ltd, 2015.

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1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper1.pdf

2. <https://www.icsi.edu/media/webmodules/BUSINESS%20ECONOMICS.pdf>
3. <https://www.icaai.org/post/sm-foundation-p4-part1-may2021onwards>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
UG PROGRAMME
SEMESTER- I
ABILITY ENHANCEMENT COMPULSORY COURSE I: ENVIRONMENTAL
STUDIES (21UESR11)

(From 2021 - 2022 Batch onwards)

HOURS/WEEK : 2

CREDIT : 1

DURATION : 30 hrs

INT. MARKS: 40

EXT. MARKS: 60

MAX. MARKS :100

Preamble

This course familiarizes the learners with the essentials of Environmental Studies by focusing on variety of environmental issues and factors affecting environment.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: recognize the importance of environment and role of Individuals in its protection.

CO2[K2]: explain the key concepts of Ecosystem, Food Web and Bio geochemical.

CO3[K3]: apply the right measures for the sustainable use of natural resources.

CO4[K4]: analyse the ethical, cross-cultural, and historical context of environmental issues and the links between Human and Natural Systems.

CO5[K4]: examine the impact of human action on the biological environment

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1 [K1]	2	1	-	2	2	1	1
CO2 [K2]	2	1	-	2	1	1	1
CO3 [K3]	2	1	-	1	1	1	1
CO4 [K4]	1	1	1	1	2	1	1
CO5 [K4]	1	1	-	1	2	1	1
Weightage of the course	08	05	01	07	08	05	05
Weighted percentage of Course contribution to Pos	1.36	1.08	0.53	2.11	5.48	2.09	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (6 hrs)

Structure of earth and its components: Atmosphere – Lithosphere – Hydrosphere – Biosphere. Renewable and non-renewable resources – Forest, water and energy resources.

UNIT II (6 hrs)

Ecosystem: Concept of ecosystem – Terrestrial and aquatic. Structure and function – Energy flow in the ecosystem – Food chain and food web – Ecological pyramids – Bio-geo chemical cycle – carbon and nitrogen cycle.

UNIT III (6 hrs)

Biodiversity: Introduction – Definition: genetic, species and ecosystem diversity. Indian Biodiversity Hotspots. Threats to biodiversity – Conservation of Biodiversity – In-situ and Ex-situ conservation strategies. IUCN Red list Categories.

UNIT IV (6 hrs)

Pollution: Definition – causes – effects and control measures of Air – Water – Noise – soil – nuclear pollution. Global issues – Global warming – acid rain – Ozone layer depletion. Water conservation – rain water harvesting and water recycling – solid waste management.

UNIT V (6 hrs)

Human Population and Environment: Population growth, variation among nations. Road safety awareness. Environment and human health. Human Rights. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Contribution of students and teachers in adoption of villages and steps to be taken for green villages.

TEXTBOOKS

1. Dharmaraj, J. *Text book of Environmental studies*, S. Chand and Co. New Delhi, 1995.
2. Susila Appadurai. *Environmental Studies*, New Century Book House, 2012.

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1. Agarwal, K.C. *Environmental Biology*, Nidi publication Ltd, Bikaner, 2001.
2. Odum, E.P. *Fundamentals of Ecology*, W.B. Saunders Co. USA, 1971.
3. Miller, T.G. *Environmental sciences*, Wadsworth Publishing Co, New Delhi. 2004.

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1. <https://www.adcidl.com/pdf/India-Road, Traffic-Signs.pdf>.

2. <https://www.youtube.com/watch?v=QewEi2U1jLs>
3. <https://byjus.com/biology/endemic-species/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- I
SKILL ENHANCEMENT COURSE - I: COMMUNICATIVE SKILLS IN
CORPORATE SECRETARYSHIP (21UCCS11)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 2
CREDIT : 1
DURATION : 30 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to enhance their writing skills in various forms of corporate correspondence and to know the effective media of communication.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the concept of communication and commercial correspondence

CO2[K2]: explain the procedure for making secretarial correspondence, agenda, minutes and report

CO3[K3]: draw secretarial correspondence, agenda, minutes and report

CO4[K4]: examine the procedures for drafting secretarial correspondence, parts and importance of commercial correspondences

CO5[K5]: evaluate the content of agenda, minutes and report

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	2	-	1	-	1	-
CO3[K3]	3	2	1	2	1	1	1
CO4[K4]	3	2	1	2	-	1	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	13	10	03	08	02	04	03
Weighted percentage of Course contribution to POs	2.21	2.16	1.6	2.41	1.37	1.67	1.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (6 hrs)

Communication: Meaning - Definition - Objectives - Characteristics - Need for Communication - Communication Process - Barriers to Communication - Overcoming Barriers - Types of Communication.

UNIT II (6 hrs)

Commercial Correspondence: Meaning - Importance - Qualities of good Commercial Correspondence - Characteristics - Essentials of Good Commercial Correspondence - Parts of Commercial Letter - Format of a Commercial Letter.

UNIT III (6 hrs)

Secretarial Correspondence: Meaning - Classification of Secretarial Correspondence: Correspondence with Directors - Correspondence with Shareholders - Correspondence with Registrar of Joint Stock Companies.

UNIT IV (6 hrs)

Agenda: Meaning - Content - Drafting Agenda and Minutes for Company Meeting. **Minutes:** Meaning - Content - Importance - Types: Minutes of Resolutions - Minutes of Narration - Guidelines for Drafting Minutes.

UNIT V (6 hrs)

Report: Meaning - Nature - Importance - Types - Characteristics of good Report - Steps in Report Writing - Annual Report of the Company.

TEXTBOOKS

1. Pillai R.S.N. and Bagawathi. *Modern Commercial Correspondence*. New Delhi: S. Chand & Company Ltd, Edition 2013.
2. Bhatia R.C. *Business Communication*. New Delhi: Anne Book India Ltd., 2015.

REFERENCES

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1. Rajendra Paul. and Korlahalli J.S. *Essential of Business Communication*. New Delhi: Sultan Chand and Sons, Edition 2012.
2. Sundar K. and Kumara Raj A. *Business Communication*. Chennai: Vijay Nicole Imprints Private Limited, Edition 2012.
3. Ramachandran K.K., Lakshmi K.K. and Krishna Kumar M. *Business Communication*. New Delhi: Vikas Publishing House Pvt Ltd, Edition 2014.

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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER II

காப்பீட்டு கோட்டுபாடுகள் (21UKKL21)
(For those who have joined in June 2021 and later)

HOURS/WEEK : 6
CREDITS : 3
DURATION : 90 hrs

INT. MARKS : 60
EXT. MARKS : 40
MAX. MARKS : 100

குறிக்கோள்கள்

இந்தப் பாடத் திட்டம் மாணவர்களுக்கு காப்பீட்டின் அடிப்படைக் கொள்கைகள், வகைகள், காப்பீட்டு ஒப்பந்தத்தின் நிபந்தனைகள் மற்றும் காப்பீடு எடுக்கும் முறைகளை பற்றி அறிமுகப்படுத்துகிறது.

கற்றல் விளைவுகள்

பாடத் திட்டம் வெற்றிகரமாக முடிந்த பின் மாணவர்கள்

CO1[K2]: காப்பீட்டின் அடிப்படைக் கருத்தை விளக்குவர்

CO2[K2]: காப்பீடு எடுக்கும் முறைகளை பற்றி விளக்குவர்

CO3[K3]: வணிகங்களுக்கு பொருத்தமான தீ காப்பீடு மற்றும் கடல் சார் காப்பீட்டுப் பத்திரங்களை தீர்மானிப்பர்

CO4[K4]: இந்திய காப்பீட்டுக் கழகத்தின் செயல்பாடுகள் மற்றும் பங்கை ஆராய்வர்

CO5[K5]: ஆயுள் மற்றும் பொதுகாப்பீட்டின் கொள்கைகளை பகுப்பாய்வு செய்வர்

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	1	-	1	-	-	-
CO2[K2]	2	2	-	1	1	1	-
CO3[K3]	3	2	1	1	-	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	-	1	1
Weightage of the course	13	10	03	07	02	04	03
Weighted percentage of Course contribution to POs	2.21	2.16	1.6	2.11	1.37	1.67	1.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

பகுதி I

(18 மணி நேரம்)

காப்பீடு: பொருள் - வரைவிலக்கணம். இடர்: பொருள் - இலக்கணம் - வகைகள். இன்னல்கள்: பொருள் - இடையூறு: பொருள் - வகைகள் - காப்பீட்டின் முக்கியத்துவம் - காப்பீட்டின் கூறுகள் - காப்பீட்டின் சிறப்பு பண்புகள். காப்பீட்டு ஒப்பந்தம்: பொருள் - வரைவிலக்கணம் - காப்பீட்டு ஒப்பந்தத்தின் வகைகள் - காப்பீட்டின் அடிப்படைக் கொள்கைகள் - இரட்டைக்காப்பீடு: பொருள் - மறுகாப்பீடு: பொருள் - காப்பீட்டின் பணிகள் - காப்பீட்டின் இன்றியமையாமை.

பகுதி II

(18 மணி நேரம்)

ஆயுள் காப்பீடு: பொருள் - வரைவிலக்கணம் - ஆயுள் காப்பீட்டு ஒப்பந்தத்தின் அடிப்படை கூறுகள் - ஆயுள் காப்பீட்டிற்கும், பொது காப்பீட்டிற்கும் உள்ள வேறுபாடுகள். ஆயுள் காப்பீட்டு பத்திரங்கள்: பொருள் - வகைகள்: கால அடிப்படையில் வழங்கப்படும் பத்திரங்கள், குறைந்த கால அளவுள்ள பத்திரங்கள், முனைமம் செலுத்தும் முறையில் வழங்கப்படும் பத்திரங்கள், இலாபத்தில் பங்கு கொள்ளும் பத்திரங்கள் மற்றும் காப்பீடு செய்யும் நபர்களின் எண்ணிக்கை அடிப்படையில் வழங்கப்படும் பத்திரங்கள்.

பகுதி III

(18 மணி நேரம்)

ஆயுள் முனைமம் கணக்கிடுதல்: முனைமம்: பொருள் - முனைமம் கணக்கிடும் வகைகள் - ஆயுள் காப்பீடு செய்யும் முறை - நிபந்தனைகள் - வயதுக்கான அத்தாட்சி - முனைமம் செலுத்துதல் - சலுகை நாட்கள் - பத்திரம் உரிமை இழத்தல் - பத்திரம் உரிமை மீட்பு - சரண் மதிப்பு. **இந்திய ஆயுள் காப்பீட்டுக் கழகம்:** குறிக்கோள்கள் - இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் பங்கு - தனியார்மயமாக்கல்: ஆதரவு - எதிர்ப்பு - தற்போதைய நிலை.

பகுதி IV

(18 மணி நேரம்)

கடல்சார் காப்பீடு: பொருள் - வரைவிலக்கணம் - ஒப்பந்தத்தின் தன்மை. கடல்சார் காப்பீடு: பொருள் - நிபந்தனைகள் - கடல்சார் இடர்கள் - கடல் சார்ந்த காப்பீட்டின் வகைகள் - இழப்புகள் - கடல் காப்பீட்டில் நஷ்ட ஈடு கொடுப்பதற்கான செயல் முறைகள் - கடல் காப்பீட்டிற்கும் ஆயுள் காப்பீட்டிற்கும் உள்ள வேறுபாடுகள்.

பகுதி V

(18 மணி நேரம்)

தீ காப்பீடு: பொருள் - வரைவிலக்கணம் - காரணங்கள் - தீ காப்பீட்டின் பிரிவுகள் - தீ காப்பீட்டுப் பத்திரங்களின் வகைகள் - தீ காப்பீட்டு ஒப்பந்தத்தின் நிபந்தனைகள் - தீ காப்பீட்டிற்கும் கடல் காப்பீட்டிற்கும் உள்ள வேறுபாடுகள்.

முதன்மை நூல்:

1. பீர் முஹமது மற்றும் ஷகலி இப்ராஹிம். **காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்.** மதுரை: பாஸ் பப்ளிகேசன்ஸ், 2011.

பார்வை நூல்கள்:

1. செல்வராஜ் வி.எம். **பொது காப்பீடு.** திருநெல்வேலி: பவானி பப்ளிகேசன்ஸ், பதிப்பு 2012.
2. இராமலிங்கம் எல்.பி., மனோகரன் பி. மற்றும் செல்வகுமார் எம். **காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்.** மதுரை: மெரிட் இந்தியா பப்ளிகேசன்ஸ், முதல் பதிப்பு 2013.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF ENGLISH
UG Programme - B.A./B.Com./ B.B.A./B.SC./BCA
SEMESTER- II
COMMUNICATIVE ENGLISH - II (21UENL21)
(From 2021-2022 Batch onwards)

HOURS/WEEK: 6
CREDITS : 3
DURATION : 90 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS: 100

Preamble

This course helps the learners to develop their communication skills in English through listening, reading, speaking and writing practices.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: relate and state ideas by reading and listening to recorded interviews and news

CO2[K2]: demonstrate effective speaking skills by offering suggestions, seeking permission and reporting ongoing activities

CO3[K3]: apply knowledge of word power and grammar rules through proverb expansion and paragraph writings

CO4[K4]: analyze simple poems and short stories to develop language skills through literature

CO5[K6]: construct grammatically correct and logically coherent paragraphs

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1 [K1]	2	1	-	1	-	-	-
CO2 [K2]	2	2	-	1	1	-	1
CO3 [K3]	2	2	-	2	-	1	-
CO4 [K4]	2	2	1	2	1	-	1
CO5 [K6]	2	1	1	2	-	1	1
Weightage of the course	10	08	02	08	02	02	03
Weighted percentage of Course contribution to POs	1.7	1.73	1.06	2.41	1.37	0.84	1.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I - LISTENING AND SPEAKING (18 hrs)

A. Listening

Listening to interviews

Listening to news reading

Listening to instructions-download apps in mobile handsets, cooking, sending e-mail

B. Speaking

Inviting person, offering suggestion and seeking permission

Making complaints and asking apology

Expressing likes, dislikes, hopes, wishes, regrets, sympathy, offering condolences, compliments and praising

Reporting conversations, facts, meetings/interviews, ongoing activities and future plans

Talking about the weather, past & future events, interesting plans and arrangements

UNIT II - READING AND WRITING (18 hrs)

A. Reading

Reading advertisements

Reading notices

Reading short passages

B. Writing

Proverb Expansion

Paragraph Writing

Essay writing

UNIT III - WORD POWER (18 hrs)

Synonyms & Antonyms

Misspelt words

Words related to- House, Clothing, Food, Education, Speaking, Holidays and Sports

UNIT IV - GRAMMAR (18 hrs)

Preposition and its kinds

Conjunction and its kinds

Articles

Tenses

UNIT V - LANGUAGE THROUGH LITERATURE (18 hrs)

A. Poetry

Sarojini Naidu	-	The Queen's Rival
John Masefield	-	Laugh and be Merry
Alfred Noyes	-	The Highwayman

B. Short Story

Somerset Maugham	-	The Ant and the Grasshopper
Katherine Mansfield	-	A Cup of Tea

TEXTBOOKS

1. Carthy Mc., and Felicity O'Dell. *English Vocabulary in Use (Upper intermediate)*. UK: Cambridge University Press, 2005.
2. Pillai, Radhakrishna and K.Rajeevan. *Spoken English for You (Level One)*. Chennai: Emerald Publishers, 2009.
3. Pillai, Radhakrishna. *Emerald English Grammar and Composition*. Chennai: Emerald Publishers, 2016.

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Books

1. *Life Skills (Jeevan Kaushal) Facilitators' Guidelines*. New Delhi: University Grants Commission, 2021.
2. Radha, Alamelu et.al. *Situational Grammar and Composition*. Chennai: New Century Book House Pvt. Ltd, 2008.
3. Sadanand, Kamalesh and Susheela Punitha. *Spoken English- A Foundation Course for speakers of Tamil*. Mumbai: Orient Blackswan, 2009.
4. Subramanian A.E. *Gifts to Posterity*. Chennai: Anu Chitra Publications, 2003.
5. Taylor, Grant. *English Conversation Practice*. New Delhi: Tata McGraw Hill Publishers, 2001.
6. Tilak, Raghukul. *Sarojini Naidu Selected Poems*. New Delhi: Educational Publishers, 2009.

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1. <https://allpoetry.com/Laugh-and-be-Merry>
2. <https://lincolnprep.wildapricot.org/resources/Reading%20Selections%20for%20Reading%20Competition/The%20Highwayman.pdf>
3. <https://learnenglish.britishcouncil.org/general-english/stories>
4. <https://www.talkenglish.com/lessonindex.aspx>
5. <https://www.englishhelper.com/>
6. <https://www.englishpage.com/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER II
CORE COURSE - III: FINANCIAL ACCOUNTING - II (21UCCC21)
(For those who have joined in June 2021 and later)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 60
EXT. MARKS : 40
MAX. MARKS : 100

Preamble

This course familiarizes the learners with the conceptual knowledge and application of average due date, account current, depreciation method, single entry system, consignment and joint venture.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the procedures for maintaining accounts under single entry system, joint venture and consignment and depreciation methods

CO2[K3]: compute average due date, account current and depreciation

CO3[K3]: prepare accounts relating to single entry system, joint venture and consignment business

CO4[K4]: examine the account current, joint venture and consignment accounting system

CO5[K5]: evaluate single entry system and the depreciation methods

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	1	-	2	1	1	2
CO2[K3]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	2	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K5]	3	3	1	1	1	1	1
Weightage of the course	14	11	04	08	05	05	06
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	2.41	3.42	2.09	2.93

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Average Due Date: Meaning - Procedure for Calculating Average Due Date. **Account Current:** Meaning - Scope - Red Ink Interest - Methods of Calculating Interest (Forward Method only) -Differences between Account Current and Average Due Date.

UNIT II (15 hrs)

Single Entry: Meaning - Definition - Advantages - Defects - Double Entry System Vs Single Entry System. Methods of Ascertaining Profit or Loss under Single Entry: Statement of Affairs Method - Conversion Method - Balance Sheet Vs Statement of Affairs.

UNIT III (15 hrs)

Depreciation: Meaning - Causes of Depreciation - Objectives and Necessity for providing Depreciation - Methods of providing Depreciation: Straight Line Method, Diminishing Balance Method and Annuity Method.

UNIT IV (15 hrs)

Consignment: Meaning - Performa Invoice - Account Sales - Account Sales Vs Sales Account - Consignment Vs Sales -Treatment of Bad Debts - Delcredere Commission - Over-riding Commission - Valuation of Unsold Stock - Abnormal loss - Normal Loss - Cost Price and Invoice Price.

UNIT V (15 hrs)

Joint Venture: Meaning - Joint Venture Vs Partnership - Consignment vs Joint Venture - Methods of Maintaining Accounts: Own books - Separate books - Memorandum Joint Venture Account.

Note: The questions will be asked in the ratio of 80% for problems and 20% for theory.

TEXTBOOK

1. Reddy T.S. and Murthy A. *Financial Accounting*. Chennai: Margham Publication, Sixth Revised Edition 2019.

REFERENCES

Books

1. Arulanadam M.A. and Raman K.S. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, Edition 2018.
2. Gupta R.L. and Radha samy M. *Advanced Accountancy*. New Delhi: Sultan Chand & Sons, Edition 2018.
3. Jain S.P. and Narang. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, Edition 2012.
4. Sudhakar V., Anbalagan M. and Jeyalakshmi K. *Fundamentals of Financial Accounting*. New Delhi: S. Chand & Sons, Edition 2009.

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1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf
2. <https://www.icsi.edu/media/webmodules/FUNDAMENTALS%20OF%20ACCOUNTING%20AND%20AUDITING.pdf>
3. <https://www.icaai.org/post/sm-foundation-p1-may2021onwards>
4. https://www.icaai.org/post.html?post_id=12430

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER II
CORE COURSE - IV: COMPANY LAW AND SECRETARIAL PRACTICE - I
(21UCCC22)
(For those who have joined in June 2021 and later)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 60
EXT. MARKS : 40
MAX. MARKS : 100

Preamble

This course introduces the learners to the provisions of the Companies Act, 2013 and role and responsibilities of the company secretary.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concept of company and its management.

CO2[K2]: illustrate the procedures for incorporation of private and public company with proper documentation.

CO3[K3]: apply the provision of Companies Act relating to formation of company with necessary documents, company management and administration

CO4[K4]: analyze the legal provisions relating to company under Companies Act 2013.

CO5[K5]: evaluate the role of company secretary in company.

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	-	1	-	1	1
CO2[K2]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	11	04	08	04	06	05
Weighted percentage of Course contribution to POs	2.55	2.38	2.13	2.41	2.74	2.51	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Company: Meaning - Definition - Characteristics - Advantages - Disadvantages - Corporate Veil - Kinds of Companies based on: Incorporation, Members, Liability, Control and Ownership. Other Classification: One Person Company - Associate Company - Small Company - Dormant Company - Conversion of Company.

UNIT II (15 hrs)

Formation of Company: Promoters - Functions - Duties and Liabilities - Preliminary Contracts - Incorporation - Capital Subscription - Commencement of Business - Duties of Secretary in Formation of Company.

UNIT III (15 hrs)

Memorandum of Association: Contents - Alteration of Memorandum of Association - Doctrine of Ultravires. **Articles of Association:** Meaning - Definition - Contents of Articles - Alteration of Articles of Association - Doctrine of Conservative Notice and Indoor Management - Exception to Doctrine of Indoor Management - Legal effect of Memorandum and Articles of Association.

UNIT IV (15 hrs)

Secretary: Meaning - Definition - Types. Company Secretary: Meaning - Definition - Legal Position of Company Secretary - Qualification - Appointment - Functions - Duties and Liabilities.

UNIT V (15 hrs)

Directors: Definition - Legal Position of the Director - Appointment/ Reappointment - Director Identification Number - Disqualification - Vacation and Removal of Directors - Powers - Duties and Responsibilities - Duties of the Company Secretary in Director Appointment.

TEXTBOOKS

1. Santhi J. *Company Law*. Chennai: Margham Publication, 1st Edition Reprint 2019.
2. Srirenganayagi P. *Company Law and Secretarial Practice*. Chennai: Charulatha Publication, Edition 2018.

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1. Sreenivasan M.R. *Company Law and Secretarial Practice*. Chennai: Margham Publication, Edition 2015.
2. Kapoor N.D. *Company Law and Secretarial Practice*, New Delhi: Sultan Chand & Sons Publications, Edition 2016.
3. Kuchhal M.C. *Secretarial Practice*. New Delhi: Vikas Publishers House Pvt Ltd, 18th revised edition 2017.

4. Ghosh P.K. *Company Secretarial Practice*. New Delhi: Sultan Chand & Sons, 2009.

Web Sources

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper13-revised.pdf
2. <https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>
3. https://www.icsi.edu/media/webmodules/FINAL_SBEC_BOOKs.pdf
4. https://www.icaai.org/post.html?post_id=14853
5. https://ebooks.lpude.in/commerce/bcom/term_2/DCOM106_DMGT201_COMPANY_LAW.pdf

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER II
ALLIED COURSE - II: PRINCIPLES OF MARKETING (21UCCA21)
(For those who have joined in June 2021 and later)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 60
EXT. MARKS : 40
MAX. MARKS : 100

Preamble

This course introduces the learners to basic knowledge about marketing and elements of marketing mix.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concepts of marketing

CO2[K2]: explain marketing functions and elements of marketing mix

CO3[K3]: apply the pricing, promotion, distribution strategy in marketing

CO4[K4]: analyze the components of marketing mix and recent trends in marketing

CO5[K5]: evaluate the market segment, product mix and promotion mix strategy

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	1	-
CO2[K2]	2	2	1	2	-	1	-
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	2	2	1	1	1
Weightage of the course	13	10	05	08	03	05	03
Weighted percentage of Course contribution to POs	2.21	2.16	2.66	2.41	2.05	2.09	1.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Marketing: Meaning - Definition of Market and Marketing - Kinds of Market - Importance of Marketing - Features - Evolution of Marketing Concept - Modern Marketing Concept. **Recent trends in Marketing:** Green Marketing - Online Marketing - Neuro Marketing - Niche Marketing: Meaning - Merits and Demerits.

UNIT II (12 hrs)

Functions of Marketing: Exchange Function, Functions of Physical supply and Facilitating functions. **Market Segmentation:** Meaning - Definition - Need - Importance - Bases of Market Segmentation: Demographic, Geographic, Psychographic and Behavioral Segmentations - Marketing vs. Selling.

UNIT III (12 hrs)

Marketing Mix: Meaning - Definition - Features - Factors influencing Marketing Mix. 4 P's of Marketing: Product, Price, Place and Promotion. **Product Mix:** Meaning - Definition - Types - Product Life Cycle - New Product Development - Product Line and Product Mix - Branding - Labelling.

UNIT IV (12 hrs)

Price Mix: Meaning - Pricing Objectives - Importance - Types - Factors Affecting Pricing Policy. **Place mix:** Channel of Distribution - Meaning - Middleman - Meaning - Definition - Types: Agent Middleman and Merchant Middleman - Wholesaler and Retailer: Meaning and Functions - Importance of Retailing in today's context.

UNIT V (12 hrs)

Promotion Mix: Meaning - Definition - Importance of Promotion Mix. Advertising: Meaning - Definition - Advantages - Limitations. Personal Selling: Meaning - Advantages and Limitations - Process. Sales Promotion: Meaning - Types - Advantages and Limitations - Publicity.

TEXTBOOKS

1. Pillai R.S.N. and Bagvathi. *Modern Marketing Principles and Practices*. New Delhi: S. Chand, Edition 2014.
2. Gupta C.B and Rajan Nair N. *Marketing Management*. New Delhi: Sultan Chand & Sons, Edition 2012.

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1. Sekar P.C. and Selvaraj M. *Principles and Practices of Marketing Management*. Madurai: ENPEE Publications, Edition 2013.
2. Senthil Kumar M.J. and Babu Franklin A. *Modern Marketing Management*. Sivakasi: Sri Kaliswari College Publication, Edition 2015.

3. Sundar K. *Essentials of Marketing*. Chennai: Vijay Nicole Imprints Pvt Ltd, Edition 2015.

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1. https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf
2. <http://eprints.stiperdharma.wacana.ac.id/24/1/%5BPhillip%20Kotler%5D%20Marketing%20Management%2014th%20Edition%28BookFi%29.pdf>
3. <https://iedunote.com/marketing-definition-functions-importance-process>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

UG PROGRAMME

SEMESTER –II

ABILITY ENHANCEMENT COMPULSORY COURSE: II -VALUE EDUCATION

(21UVED21)

(From 2021 - 2022 Batch onwards)

HOURS/WEEK: 1

INT. MARKS : 40

CREDIT : 1

EXT. MARKS : 60

DURATION : 15 hrs

MAX. MARKS: 100

Preamble

This course aims to promote the values of peace, non-violence, religious tolerance and secular thinking among the learners and equip the learners for a harmonious living in the multi-cultural pluralistic society.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: identify the basic human values and ethics necessary for harmonious Human relationship

CO2[K2]: explain the significance of social values and religious tolerance to live in Peace

CO3[K3]: articulate the life-changing principles of brotherhood, honesty, loyalty and community solidarity

CO4[K4]: analyse emotional, social, spiritual attribute to acquire well balanced Personality

CO5[K4]: examine the importance of harmonious living in the multi-cultural Pluralistic society

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1[K1]	2	1	-	1	1	-	2
CO2[K2]	2	1	-	1	2	1	2
CO3[K3]	2	1	-	1	2	1	1
CO4[K4]	1	1	1	1	2	1	1
CO5[K4]	1	1	-	1	2	1	1
Weightage of the course	08	05	01	05	09	04	07
Weighted percentage of Course contribution to POs	1.36	1.08	0.53	1.51	6.16	1.67	3.41

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I – VALUES AND INDIVIDUAL (3 hrs)

Meaning of values – classification of values – Need for value education – Personal values like adaptability, courage, cheerfulness, dignity of labour and self control – Self discipline - Self Confidence - Self initiative - Social values like sacrifice, forgiveness, Honesty, good manners, tolerance, friendship, hospitality, cooperation and civic sense – Moral values like purity, dedication, punctuality, loyalty, truthfulness and sense of duty.

UNIT II – VALUES AND SOCIETY (3 hrs)

Definition of society – democracy – secularism – socialism – Human rights – social integration – Social Justice – Role models: Akbar, Balagangadhar Tilak, Abdul Kalam, Mother Teresa.

UNIT III – VALUES AND RELIGIONS (3 hrs)

Values in Hinduism, Christianity, Islam and Buddhism – Need for religious harmony inter faith dialogue – Role Models: Vivekananda, Narayana Guru, Aravindar, Tagore, Vallalar Ramalingar, Gandhi.

UNIT IV – VALUES AND NATIONAL INTEGRATION (3 hrs)

Secularism and National Integration – Message from the life of Gandhiji, Nehru, Bharathi, Subash Chandra Bose, Sarojini Naidu etc.

UNIT V – VALUES AND SCIENCE (3 hrs)

Indian Gurus – Indian Scientists – Indian Universities – Indian Mathematicians and World Scientists – Science and Religion – Science, Technology development and values – Science and Human values.

TEXTBOOK

1. Pitchaikani Prabhakaran, A. Babu Franklin, M.Archanadevi, *Value education*, Sri Kaliswari college (Autonomous), Sivakasi, 2017.

REFERENCES

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1. Subramanyam, K. *Values in Education*, Ramana Publications, 1995
2. Swamy Chidbhavananda, *Indian National Education*, Publication by Ramakirshna Tapovanam.
3. அறிஞர் குழு (தொகுப்பு). *வாழ்வியல் விழுமியங்கள்*, உலக சமுதாய சேவா சங்கம், ஆழியாறு.

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1. <https://www.youtube.com/watch?v=ruKY3GqBvYQ>.
2. <https://www.republicworld.com/technology-news/science/15-famous-indian-scientists-list-know-what-were-their-innovations.html>.
3. https://www.youtube.com/watch?v=M9_I9DDvEsw

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER II

SKILL ENHANCEMENT COURSE - II: PRACTICAL: E-COMMERCE (21UCCS2P)
(For those who have joined in June 2021 and later)

HOURS/WEEK : 2
CREDIT : 1
DURATION : 30 hrs

INT. MARKS : 50
EXT. MARKS : 50
MAX. MARKS : 100

Preamble

This course familiarizes the learners with the technical skills for effective and contemporary application of E-commerce.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the techniques for uploading and downloading the multimedia document

CO2[K3]: apply e-commerce techniques in day to day activities

CO3[K3]: use online services

CO4[K6]: design Google form

CO5[K6]: create Google account and You Tube Channel

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K2]	2	2	-	1	1	1	-
CO2[K3]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	1	-	1	1
CO4[K6]	3	2	1	2	-	1	1
CO5[K6]	3	3	1	2	1	1	1
Weightage of the course	14	11	04	07	03	05	04
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	2.11	2.05	2.09	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

1. Creating an Account in Google
2. Receiving and Sending e-mail to Multiple Person.
3. Accessing Google Drive, Document, Sheet and Slide.
4. Creating You Tube Channel
5. Uploading and Downloading Documents and Videos
6. Designing and Working with Google Forms.

7. Activating Online Payment Account.
8. Filling up of Online Application Form.
9. Online Bill Payment.
10. Accessing Online Newspaper.
11. Online Reservation.
12. Accessing Online Selling Website.
13. Visiting and Working with Online Purchasing Website.

Note:

- Practical Exam only.
- Internal Practical 50 Marks and External Practical 50 Marks.
- Internal and External Practical Exam Conducted by Department itself.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
UG PROGRAMME
SEMESTER – II
DISASTER MANAGEMENT (21UDMG21)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 1
CREDIT : 1
DURATION : 15 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS : 100

Preamble

This course introduces the learners to know the causes and impact of disasters and the agencies for disaster management in India.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: outline the causes and impact of disasters.

CO2[K2]: explain the features of national policy on disaster management.

CO3[K3]: present the issues in rehabilitation.

CO4[K4]: classify the mitigation measures.

CO5[K5]: assess the role of the agencies for disaster management.

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	1	1	-	2	2
CO2[K2]	2	1	-	1	-	-	1
CO3[K3]	1	2	1	1	-	-	2
CO4[K4]	1	2	-	1	1	2	2
CO5[K5]	1	2	-	1	1	-	1
Weightage of the course	07	08	02	05	02	04	08
Weighted percentage of Course contribution to POs	1.19	1.73	1.06	1.51	1.37	1.67	3.9

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I **(3 hrs)**

Introduction – Disaster – Hazards – Causes and Impact of Disasters – Levels of Disaster – Casual Factors of Disaster – Phases of a Disaster.

UNIT II **(3 hrs)**

Disaster Mitigation – Risk Reduction Measures – Mitigation Actions – Disaster Management Cycle – Classification of Mitigation Measures.

UNIT III **(3 hrs)**

Disaster Preparedness and Planning – Objectives – Strategies – Elements of Disaster Preparedness – Principles of Disaster Planning.

UNIT IV **(3 hrs)**

Disaster Rehabilitation – Issues in Rehabilitation – Objectives – Approaches – Elements of a Rehabilitation Programme.

UNIT V **(3 hrs)**

Framework Disaster Management in India – Features of National Policy on Disaster Management – Primary and Secondary Relief Functions of Central Government – Disaster Management Act 2005 – Agencies for Disaster Management: India Red Cross Society, NIDM – Bharat Scouts and Guides, India Paramilitary Forces.

TEXTBOOK

1. Satish Modh. *Introduction to Disaster Management*. New Delhi: Macmillan Publishers India Limited, 1st Edition, 2015.

REFERENCES

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1. Balamurugan P K and Ajith Kumar S. *Disaster Management*. Chennai: New Century Book House Private Limited, 1st Edition, 2020.
2. Dasgupta R. *Disaster Management and Rehabilitation*. New Delhi: Mittal Publications, 1st Edition, 2010.
3. Narayanan B. *Disaster Management*. New Delhi: A.P.H. Publishing Corporation, 1st Edition, 2009.

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1. <https://nptel.ac.in/courses/105/104/105104183/>
2. <https://nidm.gov.in/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- III
CORE COURSE - V: PARTNERSHIP ACCOUNTING (21UCCC31)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 5
DURATION : 90 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course familiarizes the learners with the conceptual knowledge in preparing accounts relating to partnership firms.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the procedure for preparing necessary accounts in relation to partnership firm

CO2[K3]: prepare relevant accounts in adoption to changes in the partnership firm

CO3[K3]: prepare relevant accounts relating to dissolution of firms.

CO4[K4]: examine the principles of Garner Vs Murray and piecemeal distribution method.

CO5[K5]: evaluate the accounting treatment relating to goodwill, joint life policy, capital account, revaluation account and realization account.

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	2	-	1	-	-	1
CO2[K3]	3	2	1	2	-	2	1
CO3[K3]	3	2	1	2	2	1	1
CO4[K4]	3	3	1	1	1	1	1
CO5[K5]	3	3	1	2	-	1	1
Weightage of the course	15	12	04	08	03	05	05
Weighted percentage of Course contribution to POs	2.55	2.6	2.13	2.41	2.05	2.09	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (18 hrs)

Partnership: Definition - Features - Partnership Deed - Interest on Capital - Interest on Drawings - Partner's Salary or Commission - Profit and Loss Appropriation Account - Capital accounts of Partners: Fixed Capital Method - Fluctuating Capital Method - Past Adjustments.

UNIT II (18 hrs)

Admission of a Partner: Adjustment in the Profit Sharing Ratios - Treatment of Goodwill (As per Accounting Standard 10) - Revaluation of Assets and Liabilities - Treatment of General Reserve and Other Accumulated Profit & Loss - Adjustment of Capital - Accounting treatment.

UNIT III (18 hrs)

Retirement of a Partner: Gaining Ratio - Settlement of Retiring Partner's Capital Account - Loan Account - Accounting Treatment. **Death of a Partner:** Ascertainment of Deceased Partner's Share of Profit - Joint Life Policy - Accounting Treatment.

UNIT IV (18 hrs)

Dissolution of Firm: Meaning - Dissolution of Firm Vs Dissolution of Partnership - Modes of Dissolution of Firm - Revaluation Account Vs Realization Account - Insolvency of One Partner - Insolvency of All Partners - Accounting Treatment - Garner Vs Murray Rule.

UNIT V (18 hrs)

Sale to a Company: Meaning - Purchase Consideration - Accounting Treatment. **Piecemeal Distribution:** Surplus Capital Method and Maximum Loss Method - Accounting Treatment.

Note: The questions will be asked in the ratio of 80% for problems and 20% for theory.

TEXTBOOK

1. Reddy T.S. and Murthy A. *Advanced Accountancy*. Chennai: Margham Publication, Sixth Revised Edition 2019.

REFERENCES

Books

1. Arulanadam M.A. and Raman K.S. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, Edition 2018.
2. Gupta R.L. and Radha samy M. *Advanced Accountancy*. New Delhi: Sultan Chand & Sons, Edition 2018
3. Anbalagan M. *Partnership Accounting*. Chennai: Sci Tech Publication, Edition 2010.

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1. <https://icmai.in/upload/Students/Syllabus-2012/Study Material New/Inter-Paper5-Revised.pdf>
2. <https://www.icsi.edu/media/webmodules/FUNDAMENTALS%20OF%20ACCOUNTING%20AND%20AUDITING.pdf>
3. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>
4. https://www.icai.org/post.html?post_id=12430
5. <https://resource.cdn.icai.org/38652bos28174-mod1-cp3.pdf>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- III
CORE COURSE - VI: COMPANY LAW AND SECRETARIAL PRACTICE - II
(21UCCC32)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 5
DURATION : 90 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course familiarizes the learners with legal provisions applicable for issues of shares, dividend declaration, and winding up of companies in India as per Companies Act 2013 and the role and responsibilities of the company secretary.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

- CO1[K2]:** explain the basic concepts relating to issue of shares and prospectus, share certificate and winding up of company.
- CO2[K2]:** illustrate fundamental concepts of the membership of a company and payment of dividend
- CO3[K3]:** apply the provision of Companies Act relating to issue of prospectus, share certificate, dividend declaration and winding up of company.
- CO4[K4]:** examine the provision of companies act relating to issues of prospectus and shares, dividend declaration, and winding up of companies
- CO5[K5]:** evaluate the role of company secretary in issue of prospectus and shares, declaring dividend, and winding up of company.

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K2]	2	2	-	1	-	1	1
CO2[K2]	3	2	1	2	1	2	1
CO3[K3]	3	2	1	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	-	1	1
Weightage of the course	14	11	04	09	03	06	05
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	2.71	2.05	2.51	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (18 hrs)

Prospectus: Definition - Legal Rules relating to Issue of Prospectus - Contents of Prospectus - Deemed Prospectus - Statement in Lieu of Prospectus - Liabilities and Remedies for Misstatement in Prospectus - Duties of Secretary in respect of Issuing Prospectus. **Share capital:** Meaning - Share and Stock - Kinds of Shares: Equity and Preference Share.

UNIT II (18 hrs)

Issue of Share: Mode of issuing Security - SEBI Guidelines - Issue and Allotment of Shares - Role of Secretary - Transfer and Transmission of shares. **Share Certificate and Share Warrant:** Meaning - Content of Share Certificate - Procedures for Issuing Share Certificate and Share Warrant - Secretary Duties with regard to Issue of Share Certificate and Share Warrant.

UNIT III (18 hrs)

Membership in a Company: Shareholder and Members - Person Capable of Becoming a Member - Methods of Becoming a Member - Eligibility for Membership - Cessation of Membership - Rights and Liabilities of Members. **Borrowing Powers:** Lawful Borrowing - Restrictions - Ultravires Borrowing.

UNIT IV (18 hrs)

Dividend: Meaning - Definition - Rules regarding Declaration of Dividend - Procedures for Declaration and Payment of Final Dividend - Interim dividend - Dividend Warrant - Duties of Company Secretary in respect of Payment of Dividend.

UNIT V (18 hrs)

Winding up of Company: Meaning - Winding up and Dissolution - Types: Winding up by the Tribunal and Voluntary Winding up. Liquidators: Types - Powers and Duties of Liquidators - Duties of Secretary in Winding up of Company.

TEXTBOOKS

1. Santhi J. *Company Law*. Chennai: Margham Publication, 1st Edition Reprint 2019.
2. Sreenganayagi P. *Company Law and Secretarial Practice*. Chennai: Charulatha Publication, Edition 2018.

REFERENCES

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1. Sreenivasan M.R. *Company Law and Secretarial Practice*. Chennai: Margham Publication, Edition 2015.
2. Kapoor N.D. *Company Law and Secretarial Practice*, New Delhi: Sultan Chand & Sons Publications, Edition 2016.

3. Kuchhal M.C. *Secretarial Practice*. New Delhi: Vikas Publishers House Pvt Ltd, 18th revised edition 2017.
4. Ghosh P.K. *Company Secretarial Practice*. New Delhi: Sultan Chand & Sons, 2009.

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2. <https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>
3. https://www.icai.org/post.html?post_id=14853
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5. https://ebooks.lpude.in/commerce/bcom/term_2/DCOM106_DMGT201_COMPANY_LAW.pdf

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- III
CORE COURSE - VII: MANAGEMENT ACCOUNTING (21UCCC33)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the various management accounting tools and techniques for planning and decision making.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the basic concepts and applications of management accounting techniques.

CO2[K3]: prepare the fund flow, cash flow statement and budgets

CO3[K3]: determine BEP, PV ratio, margin of safety, cash and fund from operations and ratio.

CO4[K4]: analyze the financial statements with the help of management accounting tools.

CO5[K5]: assess BEP, PV ratio, margin of safety, cash and fund from operations

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	1	-	1	-	1	1
CO2[K3]	3	2	1	1	1	2	1
CO3[K3]	3	2	1	2	1	1	1
CO4[K4]	3	3	2	2	1	1	1
CO5[K5]	3	3	1	2	-	1	1
Weightage of the course	14	11	05	08	03	06	05
Weighted percentage of Course contribution to POs	2.38	2.38	2.66	2.41	2.05	2.51	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Management Accounting: Meaning - Definition - Objectives - Nature - Scope - Merits and Limitations - Differences between Management Accounting and Financial Accounting. **Financial Statement Analysis:** Meaning - Tools for Financial Statement Analysis: Comparative Statement - Common Size Statement - Trend percentage - Ratio Analysis.

UNIT II (15 hrs)

Fund Flow Statement - Meaning - Uses - Schedule of Changes in Working Capital - Funds From Operation - Sources and Applications of Fund - Preparation of Fund Flow Statement.

UNIT III (15 hrs)

Cash flow statement - Meaning - Uses - Difference between Fund Flow Statement and Cash Flow Statement - Preparation of Cash Flow Statement: Cash Flow from Operating Activities - Cash Flows from Investing Activities - Cash Flow from Financing Activities (as per AS3).

UNIT IV (15 hrs)

Budget and Budgetary Control: Budget: Meaning and Definition - Objectives. **Budgeting:** Meaning - Objectives. **Budgetary Control:** Meaning - Characteristics - Importance - Advantages - Classification of Budget - Preparation Budgets: Purchase, Production, Sales, Cash and Flexible budgets.

UNIT V (15 hrs)

Marginal Costing: Meaning and Definition - Features - Advantages - Disadvantages - CVP Analysis - Break Even Analysis - Margin of Safety.

TEXTBOOK

1. Pillai R.S.N. and Bagawathi. *Management Accounting*. New Delhi: S. Chand & Company Ltd., Fourth 2012.

REFERENCES

Books

1. Murthy A. and Gurusamy S. *Management Accounting Theory and Practice*. Chennai: Vijay Nicole Imprints Pvt. Ltd., Edition 2013.
2. Reddy T.S. and Hari Prasad Reddy Y. *Management Accounting*. Chennai: Margam Publications, Fourth Revised Edition 2020.
3. Anbalagn M., Gurusamy M. and Babu Franklin A. *Management Accounting*, Sivakasi: Sri Kaliswari College Publication, Edition 2014.

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2. <https://icmai.in/upload/Students/Syllabus->

- [2012/Study Material New/Inter-Paper10-Revised.pdf](#)
3. <https://www.icsi.edu/media/webmodules/CMA Book 010820.pdf>
 4. <https://resource.cdn.icai.org/38631bos28173cp3.pdf>
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- III
CORE COURSE - VIII: PRACTICAL: COMPUTER APPLICATIONS IN
CORPORATE OFFICE (21UCCC3P)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 50
EXT MARKS : 50
MAX. MARKS: 100

Preamble

This course enables the learners to acquire practical skills in computer applications in corporate affairs.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain various shortcut keys, menus, icons and onscreen buttons.

CO2[K3]: apply mathematical functions and formulas, sort and filter options.

CO3[K6]: create informative and attractive documents.

CO4[K6]: prepare payroll and chart.

CO5[K6]: design a corporate presentation.

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	2	1	1	-	1	2
CO2[K3]	3	2	1	1	1	1	1
CO3[K6]	3	2	1	2	1	1	1
CO4[K6]	3	2	1	2	-	1	1
CO5[K6]	3	3	1	2	-	2	2
Weightage of the course	14	11	05	08	02	06	07
Weighted percentage of Course contribution to POs	2.38	2.38	2.66	2.41	1.37	2.51	3.41

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

WRITER

1. Entering and Working with Text.
2. Preparing Company Letter and using Header & Footer Option.
3. Agenda Preparation.
4. Preparing Secretarial Letter using Mail Merge.
5. Designing Documents using Picture and Formatting tools.

6. Creating a Table.
7. Menu Card Preparation.
8. Designing a New Letter by using Drop cap, Wrapping text, Split column, Change case and Sort.
9. Drafting Minutes of Company Annual General Meeting

SPREADSHEET

10. Create a basic Spreadsheet by Entering Text, Numbers and Formulas.
11. Usage of Financial Functions.
12. Usage of Statistical Functions
13. Usage of Multiple Worksheets.
14. Preparing Employees Payroll.
15. Preparing a Company Balance Sheet.
16. Preparing an Organizational Diagrams.
17. Creating Attractive and Colorful Charts.
18. Working with Filter, Sort, Split, Freeze Panes, Protect Work Book and Protect Work Sheet Options.

PRESENTATION

19. Create a Basic Slide by Entering Text, Inserting Picture, and Slide Transition.
20. Design Templates, Color Schemes and Animation Schemes.
21. Modify the Animation Effect on the Animated Objects.
22. Inserting Picture, Chart, Diagram and Table in a Slide.
23. Reset the Slide Layouts.
24. Preparing a Company Advertisement.
25. Preparing a Business Presentation.
26. Preparing an Annual Report Presentation.
27. Preparing a Presentation using Different Slides & Different Animation.
28. Preparing a different Slide and Applying various Transitions, Transition Speed and Sound.

Note:

- Practical Exam only.
- Internal Practical 50 Marks and External Practical 50 Marks.
- Internal and External Practical Exam Conducted by Department itself.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- III
ALLIED COURSE - III: BUSINESS STATISTICS (21UCCA31)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to statistical tools and techniques in decision making and quantitative information analytical and computational ability.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concepts, definitions and formulas of business statistics.

CO2[K2]: illustrate a basic statistics tools to solve simple statistical problems.

CO3[K3]: compute central tendency, dispersion, index number, correlation and regression coefficient.

CO4[K4]: analyze the relationship between correlation and regression, methods of construction of index number and time series.

CO5[K5]: measure the central tendency and dispersion.

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	1	1	-	1	-
CO2[K2]	2	2	1	2	1	1	-
CO3[K3]	3	2	2	1	-	1	1
CO4[K4]	3	2	2	2	1	1	1
CO5[K5]	3	3	1	1	-	1	1
Weightage of the course	13	10	07	07	02	05	03
Weighted percentage of Course contribution to POs	2.21	2.16	3.72	2.11	1.37	2.09	1.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I **(12 hrs)**

Statistics and Measures of Central Tendency: Statistics - Meaning - Definition - Objectives - Collection and Tabulation of Statistical Data - Frequency Distribution. **Measures of Central Tendency:** Mean, Median, Mode, Harmonic Mean and Geometric Mean.

UNIT II **(12 hrs)**

Measures of Dispersion: Range - Quartile Deviation - Mean Deviation - Standard Deviation and its Co-efficient. **Measure of Skewness:** Karl Pearson and Bowley's Co-efficient of skewness.

UNIT III **(12 hrs)**

Correlation: Definition - Significance - Types - Methods of Measuring Correlation: Karl Pearson's Co-efficient of Correlation and Rank Correlation only. **Regression Analysis:** Meaning - Definition - Methods of Studying Regression Analysis.

UNIT IV **(12 hrs)**

Index Numbers: Meaning - Definition - Uses - Problems in the Construction of Index Numbers - Simple and Weighted Index Numbers. Chain and Fixed Base Index - Cost of Living Index Numbers.

UNIT V **(12 hrs)**

Analysis of Time Series: Definition - Components of Time Series, Uses, Measures of Secular Trend - Measure of Seasonal Variation (Simple Average only).

Note: The questions will be asked in the ratio of 80% for problems and 20% for theory.

TEXTBOOK

1. Pillai R.S.N. and Bagawathi. *Statistics Theory and Practice*. New Delhi: S.Chand & Company Pvt. Ltd., 2016.

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1. Gupta S.P. *Statistical Methods*, New Delhi: Sultan Chand Company Ltd., Edition 2017
2. Jain D.R. and Bharat Jhunjhunwala. *Business Statistics*, New Delhi: Sultan Chand & Sons, Edition 2008.
3. Sanchati D.C. and Kapoor V.K. *Statistics*. New Delhi: Sultan Chand & Sons, Edition 2012.

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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)

SEMESTER- III

NON-MAJOR-ELECTIVE COURSE - I: INTRODUCTION TO COMPANY LAW
(21UCCN31)

(From 2021-2022 Batch onwards)

HOURS/WEEK : 2
CREDIT : 1
DURATION : 30 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to basic conceptual knowledge about the company form of organization and provisions of the Companies Act, 2013.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concept of company

CO2[K2]: explain the procedures for incorporation of company with proper documentation and contents of company documents

CO3[K3]: apply the provision of Companies Act relating to incorporation of company with documentation, issue of prospectus, share certificate and share warrant.

CO4[K4]: examine the provision of Companies Act relating to formation of company, issue of prospectus, share certificate and share warrant.

CO5[K4]: compare memorandum of association and articles of association, share certificate and share warrant

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	1	-	-	1	-	1	1
CO2[K2]	2	1	-	1	-	1	1
CO3[K3]	2	1	-	2	-	1	1
CO4[K4]	2	1	-	2	-	1	1
CO5[K4]	2	2	-	2	-	1	1
Weightage of the course	09	05	00	08	00	05	05
Weighted percentage of Course contribution to POs	1.53	1.08	0	2.41	0	2.09	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (6 hrs)

Company: Meaning - Definition - Characteristics - Advantages - Disadvantages - Kinds of Companies on the basis of Incorporation, Members, Liability, Control and Ownership - One Person Company.

UNIT II (6 hrs)

Formation of Company: Stages in Formation of a Company. Promoter: Meaning - Functions - Duties and liabilities. Certificate of Incorporation - Capital subscription - Commencement of Business.

UNIT III (6 hrs)

Memorandum of Association: Meaning - Definition - Contents - Alteration of Memorandum of Association - Doctrine of Ultravires. **Articles of Association:** Contents of Articles - Alteration of Articles - Doctrine of Conservative Notice and Indoor Management.

UNIT IV (6 hrs)

Prospectus: Definition - Legal Rules relating to Issue of Prospectus - Contents of Prospectus - Deemed Prospectus - Statement in Lieu of Prospectus. **Share capital:** Meaning - Share and Stock - Kinds of Share: Equity and Preference share.

UNIT V (6 hrs)

Issue of Share: Mode of issuing security - Issue and Allotment of Shares. **Share Certificate and Share Warrant:** Meaning - Content - Share Certificate Vs Share Warrant.

TEXTBOOK

1. Sreenganayagi P. *Company Law and Secretarial Practice*. Chennai: Charulatha Publication, Edition 2018.
2. Abdul Gaffoor P.M.S. and Thotahadri S. *Company Law*. Chennai: Vijay Nicole Imprints Private Limited., 2nd Edition 2016.

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1. Santhi J. *Company Law*. Chennai: Margham Publication, 1st Edition Reprint 2019.
2. Sreenivasan M.R. *Company Law and Secretarial Practice*. Chennai: Margham Publication, Edition 2015.
3. Kapoor N.D. *Company Law and Secretarial Practice*, New Delhi: Sultan Chand & Sons Publications, Edition 2016.
4. Kuchhal M.C. *Secretarial Practice*. New Delhi: Vikas Publishers House Pvt Ltd, 18th revised edition 2017.
5. Ghosh P.K. *Company Secretarial Practice*. New Delhi: Sultan Chand & Sons, 2009.

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2. <https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- III
SKILL ENHANCEMENT COURSE - III: CORPORATE SOCIAL
RESPONSIBILITIES AND BUSINESS ETHICS (21UCCS31)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 2
CREDIT : 1
DURATION : 30 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the basic knowledge of ethics, emerging trends in corporate social responsibility with current legal requirements.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the conceptual framework of corporate social responsibilities (CSR)

CO2[K2]: explain the fundamental concepts of business ethics

CO3[K3]: determine the ethical practices, CSR policy and strategy, social responsibility of business

CO4[K4]: analyze the theories of social responsibilities and business ethics activities

CO5[K5]: evaluate the CSR policy and strategy, responsibility of business towards stakeholders and ethical practices

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	2	-	1	1	1	-
CO3[K3]	2	2	1	1	1	1	1
CO4[K4]	3	2	1	1	1	2	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	12	10	03	06	04	05	03
Weighted percentage of Course contribution to POs	2.04	2.16	1.6	1.81	2.74	2.09	1.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (6 hrs)

Corporate Social Responsibility: Meaning - Definition - Social Orientation of Business - Factors Affecting Social Orientation - Social Responsibilities to Different Section: Shareholders, Employees, Consumers and Community - Arguments For and Against Social Responsibility.

UNIT II (6 hrs)

Theories of Corporate Social Responsibility: Triple Bottom Line Approach to Corporate Social Responsibility - Friedman's Theory/ Fundamentalist Theory - Social Contract Theory - Social Justice Theory - Rights Theory- Deontological Theory - Stakeholder Theory - Gandhiji's Trusteeship Theory.

UNIT III (6 hrs)

Developing and Implementing CSR Strategy: CSR Strategy - Meaning - Steps in Designing CSR Strategy. CSR Implementation - Meaning - Steps in Implementing CSR Strategy.

UNIT IV (6 hrs)

Ethics and Morality: Meaning - Definition. Business Ethics - Meaning - Definition - Concepts - Need - Objectives - Features - Nature - Sources - Factors influencing Business Ethics - Types - Importance.

UNIT V (6 hrs)

Business Ethics: Scope - Role of Business Ethics - Argument For and Against Business Ethics - 3 C's of Business Ethics - Business Ethics in India - Unethical Practices against Consumers - Unethical Practices against Employees - Unethical Practices against Government and Society.

TEXTBOOKS

1. Gulshan S.S. *Corporate Social Responsibility*. Mumbai: NMIMS Global Access School for Education, 2014
2. Francis Cherunilam. *Business Environment: Text and Cases*. Mumbai: Himalaya Publishing House, 26th Revised Edition, 2017.
3. Radha. *Business Ethics and Values*. Chennai: Prasanna Publishers and Distributors, First Edition 2016.

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1. Khanka S.S. *Business Ethics and Corporate Social Responsibilities*. New Delhi: S. Chand & Company Ltd., 2014.
2. Vijeta Banwari and Raj Karan. *Business Ethics and Corporate Social Responsibility*. New Delhi: JSR Publishing House LLP, 2013.
3. Fernando A.C. *Business Ethics and Corporate Governance*. Noida: Pearson India Education Services Pvt. Limited, 2nd Edition, 2017.

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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- IV
CORE COURSE - IX: CORPORATE ACCOUNTING (21UCCC41)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 5
DURATION : 90 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course familiarizes the learners with corporate accounting system and techniques of preparing the final accounts of the companies.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the accounting principles and treatment relating to company accounts

CO2[K3]: apply the accounting procedures to solve the problems in company account

CO3[K3]: prepare final accounts of joint stock companies, balance sheet under amalgamation and absorption and other necessary account

CO4[K4]: examine the accounting treatment relating to issue and redemption of shares and debenture, final accounts and methods of amalgamation and absorption

CO5[K5]: assess pre and post incorporation profits, underwriter commission, purchase consideration, managerial remuneration and debentures redemptions methods

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K2]	2	2	1	1	1	1	1
CO2[K3]	3	2	1	1	-	1	1
CO3[K3]	3	2	1	2	1	2	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	-	1	1
Weightage of the course	14	11	05	08	03	06	05
Weighted percentage of Course contribution to POs	2.38	2.38	2.66	2.41	2.05	2.51	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (18 hrs)

Issue of Shares: Company: Meaning - Shares: Meaning - Issue of Shares for Cash or Consideration - Over and Under Subscription - Forfeiture and Reissue. Redemption of Preference Share (Simple problems only).

UNIT II (18 hrs)

Debenture: Meaning -Types - Issue and Redemption - Debenture Redemption Fund - Conversion of Debentures - Purchasing of Own Debentures in the Open Market - Ex-interest and Cum-interest Quotations only (Simple problems only).

UNIT III (18 hrs)

Underwriting of Shares: Meaning - Types: Full, Partial and Firm Underwriting. Profits Prior to Incorporation - Apportionment of Expenses by using Sales and Time Ratio - Preparation of Profit and Loss a/c. (Simple problems only).

UNIT IV (18 hrs)

Final Accounts of Companies - Calculation of Managerial Remuneration - Preparation of Trading, Profit and Loss a/c, Profit and Loss Appropriation a/c - Balance sheet (New format, Simple problems only).

UNIT V (18 hrs)

Amalgamation and Absorption: Meaning - Calculation of Purchase Consideration: Net Payment Method, Net Assets Method and Lump Sum Payment Method. **Reconstruction:** Meaning - Internal Reconstruction – Accounting Treatment.

Note: The questions will be asked in the ratio of 80% for problems and 20% for theory.

TEXTBOOK

1. Reddy T.S. and Murthy A. *Corporate Accounting*. Chennai: Margham Publication, Edition 2015.

REFERENCES

Books

1. Gupta R.L. and Radhasamy M. *Advanced Accountancy*. New Delhi: Sultan Chand & Sons, Edition 2018.
2. Jain S.P. and Narang. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, Edition 2012.
3. Arulanadam M.A. and Raman K.S. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, Edition 2018.

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3. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>
4. https://www.icai.org/post.html?post_id=12430
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- IV
CORE COURSE - X: AUDITING (21UCCC42)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6
CREDITS : 5
DURATION : 90 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to fundamental knowledge on auditing and conceptual and analytical skills for execution of audit.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concept and procedures for auditing

CO2[K2]: explain the basic concept of company audit, secretarial audit and audit report

CO3[K3]: determine audit planning, audit programme, internal control and audit, vouching method, secretarial audit system, and audit report.

CO4[K4]: examine the vouchers relating to day to day business operations auditor duties, responsibilities and audit report of a company.

CO5[K4]: analyze the internal control and secretarial audit system in a company

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	2	1	1	1	1	-
CO2[K2]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	2	1	2	-	2	2
CO5[K4]	3	3	1	2	1	1	1
Weightage of the course	14	11	05	07	04	06	05
Weighted percentage of Course contribution to POs	2.38	2.38	2.66	2.11	2.74	2.51	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (18 hrs)

Auditing: Meaning – Definition – Features – Advantages – Objectives – Location of Errors – Detection and Prevention of Frauds – Auditing Vs. Accounting - Classifications of Audit – Audit evidence.

UNIT II (18 hrs)

Audit Planning: Meaning - Factors affecting Audit Planning. **Audit Programme:** Meaning - Advantages. Audit Note Book - Working Paper. **Internal Control:** Meaning and Definition - Objectives of Internal Control - Forms of Internal Control - Merits and Drawback of Internal Control. Internal Audit: Meaning - Nature - Objectives - Advantages of Internal Audit - Distinction between Internal Control and Internal Audit.

UNIT III (18 hrs)

Vouching: Meaning - Definition - Objective - Requisites of a Valid Voucher - Types of Vouching - Vouching of cash transaction: Factors to be Considered – Vouching of Cash Receipts and Cash Payment Transactions. Vouching of Trade Transactions: Sales Book, Purchase Book, Sales Returns, Purchase Returns, Goods Sent on Consignment.

UNIT IV (18 hrs)

Auditor of a Company: Appointment - Removal - Remuneration - Qualification and Disqualification of Auditor - Rights, Duties and Powers of Auditor. **Audit Report:** Meaning - Content - Types.

UNIT V (18 hrs)

Secretarial Audit: Meaning - Need - Scope - Benefits - Appointment of Secretarial Auditor – Applicability - Secretarial Audit Process - Professional Responsibility and Penalty for incorrect Secretarial Audit Report.

TEXTBOOKS

1. Natarajan L. *Practical Auditing*, Chennai: Margham Publication, First Edition 2019.
2. The Institute of Company Secretaries of India. *Secretarial Audit, Compliance Management and Due Diligence*. Module 2, Paper 4, Edition 2020

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1. Gurusamy M. and Babu Franklin A. *Principles of Auditing*. Sivakasi: Sri Kaliswari College, Edition 2013.
2. Tandon B.N., Sudharsanam S. and Sundharababhu S. *Hand Book of Practical Auditing*. New Delhi: Chand and Company Ltd, Reprint 2019.
3. Saxena R.G. *Principles & Practices of Auditing*. New Delhi: Himalaya Publishing House, Seventh Edition 2020.
4. Jain D.P. *Auditing*, New Delhi: Konark Publishers PVT Ltd, Edition 2013.

5. The Institute of Company Secretaries of India. *Fundamentals of Accounting and Auditing*, Edition 2017.

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3. https://www.icsi.edu/media/webmodules/SACM_Book.pdf
4. https://www.icaai.org/post.html?post_id=12414

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- IV
CORE COURSE - XI: COST ACCOUNTING (21UCCC43)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course familiarizes the learners with the cost concepts and costing techniques for effective cost control.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the basic concepts and applications of cost accounting

CO2[K3]: apply the cost accounting techniques in preparing cost sheet, inventory maintenance, fixation of remuneration, overhead allocation

CO3[K3]: examine the sock level and store ledger, wage system, allocation and apportionment of overheads

CO4[K4]: use the process and contract costing techniques

CO5[K4]: evaluate cost sheet, continuous product and construction projects costing methods

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	2	1	1	1	1	1
CO2[K3]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	1	-	2	1
CO4[K4]	3	2	1	2	-	1	1
CO5[K4]	3	3	1	2	1	2	1
Weightage of the course	14	11	05	07	03	07	05
Weighted percentage of Course contribution to POs	2.38	2.38	2.66	2.11	2.05	2.93	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Cost Accounting: Meaning and Definition - Objectives - Scope - Advantages - Limitations - Costing an Aid to Management. Cost: Meaning - Concept and Classification - Types and Methods of Cost - Elements of Cost - Preparation of Cost Sheet and Tender.

UNIT II (15 hrs)

Material Control: Meaning - Objectives - Levels of Material Control - Need for Material Control - Fixation of Stock Level: Reorder Level, Minimum Level, Maximum Level, Average Stock Level - Economic Order Quantity - ABC Analysis. **Purchase and Stores Control:** Purchasing of Materials - Procedure and Documentation involved in Purchasing - Requisition for Stores - Bin Cards - Stores Control - Methods of Valuing Material Issue: LIFO, FIFO, Simple Average and Weighted Average.

UNIT III (15 hrs)

Labour: Direct Labour and Indirect Labour - System of Wage Payment - Idle Time - Control over Idle Time - Labour Turnover. Methods of Remuneration: Time Rate System - Piece Rate System: Taylor Differential Piece Rate System, Merrick Differential Piece Rate System, Gant Task Bonus System - Bonus Systems: Halsey Premium Plan - Halsey-weir Premium Plan - Rowan System.

UNIT IV (15 hrs)

Overhead - Meaning - Definition - Classification of Overhead - Allocation and Apportionment of Overhead - Reapportionment - Methods: Direct redistribution - Step Method - Reciprocal Service Methods: Repeated Distribution and Simultaneous Equation Methods.

UNIT V (15 hrs)

Process Costing: Meaning and Definition - Advantages - Disadvantages - Features of Process Costing - Process Losses, Wastage, Scrap, Normal Process Loss - Abnormal Loss, Abnormal Gain. (Excluding Inter Process Profits and Equivalent Production). **Reconciliation of Cost and Financial account** - Reasons for Variation - Preparation of Reconciliation Statement.

TEXTBOOK

1. Pillai R.S.N. and Bagavathy V. *Cost Accounting*, New Delhi: S. Chand & Company Ltd, 2020.

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1. Anbalagn M. and Babu Franklin A. *Cost Accounting*. Sivakasi: Sri Kaliswari College Publication, 2015.

2. Reddy T.S. and Hari Prasad Reddy Y. *Cost Accounting*. Chennai: Margam Publications, Fourth Revised Edition 2020.
3. Arora M.N. *Cost Accounting*. New Delhi: Vikas Publishing House, 7th revised editions 2012.

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2. <https://icmai.in/upload/Students/Syllabus-2012/Study Material New/Inter-Paper10-Revised.pdf>
3. https://www.icai.org/post.html?post_id=12431

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)

SEMESTER- IV

CORE COURSE - XII: PRACTICAL: ACCOUNTING SOFTWARE (21UCCC4P)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5

CREDITS : 3

DURATION : 75 hrs

INT. MARKS : 50

EXT MARKS : 50

MAX. MARKS: 100

Preamble

This course familiarizes the learners with recording the business transactions using accounting software.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the way to create company and maintain the account using accounting software.

CO2[K2]: explain the procedure for activating interest, budget , cost centre and godown.

CO3[K3]: develop the accounting tactics applicable in computerized environment

CO4[K6]: prepare financial reports using accounting software.

CO5[K6]: generate GST report.

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	2	1	1	-	1	-
CO2[K2]	3	2	1	1	-	1	-
CO3[K3]	3	2	1	2	1	2	2
CO4[K6]	3	3	2	2	1	2	1
CO5[K6]	3	3	1	2	1	2	1
Weightage of the course	14	12	06	08	03	08	04
Weighted percentage of Course contribution to POs	2.38	2.6	3.19	2.41	2.05	3.35	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

1. Creating, Altering and Deleting Company in Accounting Software.
2. Creating a New Company with Security Control.
3. Creating and Altering Ledgers.
4. Creating Ledgers using Multiple Ledger Option.

5. Entering Accounting Transaction through Voucher Entry.
6. Voucher entries through Single Mode Voucher Entry.
7. Altering and Deleting Voucher Entries.
8. Creating and working with Price List.
9. Activation of Discount.
10. Creating and Working with Cost Centre.
11. Displaying Bill wise outstanding report.
12. Displaying various Financial Statements.
13. Creating a New Company with Inventory Information.
14. Creating, Altering Stock Groups, Stock Items and Unit Measurement.
15. Working with Accounting invoice with Inventory Information.
16. Creating a Godown and Inter-transfer of Goods between Godown.
17. Working with Multiple Currencies.
18. Creating, Altering and Comparing Budget.
19. Activation of Interest and Calculating Interest amount.
20. Working with GST.
21. Generating GST Returns

Note:

- Practical Exam only.
- Internal Practical 50 Marks and External Practical 50 Marks.
- Internal and External Practical Exam Conducted by Department itself.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- IV
ALLIED COURSE - IV: BUSINESS MATHEMATICS (21UCCA41)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the applications of mathematics techniques in business decision making.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the concepts, rules and formulas of business mathematics

CO2[K3]: use the procedures of set, matrix and commercial arithmetic operations

CO3[K3]: apply the rules of indices and theorems of probability

CO4[K4]: examine the law of indices, theory of probability and commercial arithmetic operations

CO5[K4]: assess word problem in set theory and simultaneous linear equations in matrix

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	1	-	1	-	1	1
CO2[K3]	2	2	1	1	-	2	1
CO3[K3]	3	2	1	1	-	1	1
CO4[K4]	3	2	1	2	1	2	1
CO5[K4]	3	3	1	1	1	1	1
Weightage of the course	13	10	04	06	02	07	05
Weighted percentage of Course contribution to POs	2.21	2.16	2.13	1.81	1.37	2.93	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Development of Number System: Operations on Numbers - Development of Number System - Natural Number - Integers - Rational and Irrational Numbers - Imaginary Numbers - Complex Numbers - Greatest Common Divisor - Least Common Factor. **Theory of Sets:** Definition - Description - Types - Set Operation: Union - Intersection - Complement - Differences of Two Sets - Symmetric Difference. Venn Diagram - De-Morgan's Law.

UNIT II (12 hrs)

Indices and Surds: Indices: Definition - Law of Indices - Positive - Fractional - Operation with Power Functions. Surds: Definition - Types of Surds - Similar Surds - Conjugate Surds - Rationalizing Factors - Properties of Bi-Quadratic Surds - Square root of a Surds - Square root of Trinomial Quadratic Surd.

UNIT III (12 hrs)

Commercial Arithmetic: Interest - Simple Interest and Compound Interest - Normal Rate - Effective rate - Depreciation. Discounting of Bills - Face Value of Bills - Banker's Discount - Banker's Gain - Normal Due Date - Legal Due Date - Calculation of period for Bankers Discount and True Discount.

UNIT IV (12 hrs)

Probability: Definition - Important Terms - Theorems of Probability: Additional and Multiplication Theorem - Conditional Probability - Baye's Theorem.

UNIT V (12 hrs)

Matrix: Meaning - Definitions - Orders - Types - Operations: Scalar Multiplication, Addition, Subtraction and Product of Two Matrices - Matrix Inversion - Solving a System of Simultaneous Linear Equations using Matrix Inversion Technique - Rank of a Matrix.

Note: The questions will be asked in the ratio of 80% for problems and 20% for theory.

TEXTBOOKS

1. Manoharan. M. and Elango C. *Business Mathematics*. Palani: Palani Paramount Publication, Edition 2007.
2. Pillai R.S.N. and Bagavathi. *Statistics Theory and Practice*. New Delhi: S. Chand & Company Pvt. Ltd., Edition 2012.

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1. Vittal P.R. *Business Mathematics*. Chennai: Margham Publications, Reprint 2018.
2. Peer Mohamad S. and Shazuli Ibrahim S.A.N. *Business Mathematics*. Madurai: Pass Publications, Edition 2007.
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)

SEMESTER- IV

**SELF-PACED LEARNING (SWAYAM COURSE) - ENHANCING SOFT SKILLS
AND PERSONALITY (21UCCM41)**
(From 2021-2022 Batch onwards)

CREDITS : 2
DURATION : 8 weeks

EXT MARKS : 100
MAX. MARKS: 100

Preamble

This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

Course Outcomes (CO)

On successful completion of the course, the learners will able to

CO1[K1]: identify the background and the key words in soft skills and personality

CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept

CO3[K3]: develop computer and communication skills to broaden their knowledge in the course

CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test

CO5[K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	2	1	2	-	-	2
CO2[K2]	3	2	1	1	-	-	2
CO3[K3]	3	2	1	2	1	1	1
CO4[K3]	2	2	1	2	-	-	1
CO5[K4]	2	2	1	2	-	1	1
Weightage of the course	13	10	05	09	01	02	07
Weighted percentage of Course contribution to POs	2.21	2.16	2.66	2.71	0.68	0.84	3.41

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Week 1

Highlights of Developing Soft Skills and Personality Course-1-24
Highlights of Developing Soft Skills and Personality Course-25-48
Definitions and Types of Mindset
Learning Mindsets
Secrets of Developing Growth Mindsets

Week 2

Importance of Time and Understanding Perceptions of Time
Using Time Efficiently
Understanding Procrastination
Overcoming Procrastination
Don't Say "Yes" to Make Others Happy!

Week 3

Types of People
How to Say "No"
Controlling Anger
Gaining Power from Positive Thinking-1
Gaining Power from Positive Thinking-2

Week 4

What Makes Others Dislike You?
What Makes Others Like You?-1
What Makes Others Like You?-2
Being Attractive-1
Being Attractive-2

Week 5

Common Errors-1
Common Errors-2
Common Errors-3
Common Errors-4
Common Errors-5

Week 6

Humour in Communication
Humour in the Workplace
Function of Humour in the Workplace
Money and Personality
Managing Money

Week 7

Health and Personality

Managing Health-1: Importance of Exercise

Managing Health-2: Diet and Sleep

Love and Personality

Managing Love

Week 8

Ethics and Etiquette

Business Etiquette

Managing Mind and Memory

Improving Memory

Care for Environment

Highlights of the Course

TEXTBOOKS

1. Dorch. Patricia. *What Are Soft Skills?*. New York: Execu Dress Publisher, 2013.
2. Kamin. Maxine. *Soft Skills Revolution: A Guide for Connecting with Compassion for Trainers, Teams, and Leaders*. Washington DC: Pfeiffer & Company, 2013.
3. Klaus, Peggy. Jane Rohman. and Molly Hamaker. *The Hard Truth about Soft Skills*. London: HarperCollins E-books, 2007.
4. Petes S. J. and Francis. *Soft Skills and Professional Communication*. New Delhi: Tata McGraw-Hill Education, 2011.
5. Stein, Steven J. and Howard E. Book. *The EQ Edge: Emotional Intelligence and Your Success*. Canada: Wiley & Sons, 2006.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)

SEMESTER- IV

**SELF-PACED LEARNING (SWAYAM COURSE) - SALES AND DISTRIBUTION
MANAGEMENT (21UCCM42)**

(From 2021-2022 Batch onwards)

CREDITS : 2

DURATION : 8 weeks

EXT MARKS : 100

MAX. MARKS: 100

Preamble

This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

Course Outcomes (CO)

On successful completion of the course, the learners will able to

CO1[K1]: identify the background and the key words in sales and distribution management

CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept

CO3[K3]: develop computer and communication skills to broaden their knowledge in the course

CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test

CO5[K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	2	1	2	-	-	2
CO2[K2]	3	2	1	1	-	-	2
CO3[K3]	3	2	1	2	1	1	1
CO4[K3]	2	2	1	2	-	-	1
CO5[K4]	2	2	1	2	-	1	1
Weightage of the course	13	10	05	09	01	02	07
Weighted percentage of Course contribution to POs	2.21	2.16	2.66	2.71	0.68	0.84	3.41

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Week 1

Introduction to Sales Management

Week 2

Determining Sales related Marketing Policies-Sales Organization; Sales Department Relations

Week 3

Sales Organization; Sales Department Relations, Planning, Sales Forecasting and Budgeting

Week 4

Buyer-Seller Dyads Diversity of Personal-selling Situations, Theories of Selling

Week 5

The Selling Process-Sales Force Management

Week 6

Sales Force Management

Week 7

Management of Sales Territory & Management of Sales Quota

Week 8

The Sales Budget, Sales Control-Distribution Channel Management

TEXTBOOK

1. Still, Cundiff. and Govoni. *Sales Management: Decisions, Strategies and Cases*. Pearson Education.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- IV
NON-MAJOR-ELECTIVE COURSE - II: COMPANY MANAGEMENT AND
ADMINISTRATION (21UCCN41)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 2
CREDIT : 1
DURATION : 30 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to knowledge on company management, company meetings and company secretary.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1 [K1]: state the procedure to become member, appointment of directors and secretary, convening company meetings,

CO2 [K2]: explain the types of meeting, role and functions of directors and company secretary.

CO3 [K3]: apply the regulatory aspects in membership, company management and meetings.

CO4 [K4]: examine the provisions relating to company management, meeting and secretary.

CO5 [K4]: analyze the structure of company management and company meeting procedures

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	1	-	-	1	-	1	1
CO2[K2]	2	1	-	1	-	1	1
CO3[K3]	2	1	-	2	-	1	1
CO4[K4]	2	1	-	2	-	1	1
CO5[K4]	2	2	-	2	-	1	1
Weightage of the course	09	05	00	08	00	05	05
Weighted percentage of Course contribution to POs	1.53	1.08	0	2.41	0	2.09	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (6 hrs)

Company and its Members: Company: Meaning and Definitions - Features. Shareholders - Members - Person Capable to become a Member - Methods of becoming a Member - Rights and Liabilities of Members - Cessation of Membership - Shareholders Vs. Member.

UNIT II (6 hrs)

Company Management I: Board of Directors - Structure of Company Management - Directors - Legal Position of Directors - Qualification and Disqualification of Directors - Number of Directorship - Directors Identification Number- Duties and Liabilities.

UNIT III (6 hrs)

Company Management II: Directors: Appointment - Removal - Powers and Liabilities - Vacation of Office by Director - Resignation. Managing Director - Whole Time Director - Manager.

UNIT IV (6 hrs)

Company Meeting: Meaning - Definition - Prerequisites to Constitute a Meeting - Types of Company Meeting: Meetings of Shareholders, Board Meeting, Class Meeting, Creditors Meeting.

UNIT V (6 hrs)

Company Secretary: Meaning - Definition - Legal Position of Company Secretary - Qualification - Appointment - Functions - Duties.

TEXTBOOKS

1. Srirenganayagi P. *Company Law and Secretarial Practice*. Chennai: Charulatha Publication, Edition 2018.
2. Abdul Gaffoor P.M.S. and Thotahadri S. *Company Law*. Chennai: Vijay Nicole Imprints Private Limited., 2nd Edition 2016.

REFERENCES

Books

1. Santhi J. *Company Law*. Chennai: Margham Publication, 1st Edition Reprint 2019.
2. Sreenivasan M.R. *Company Law and Secretarial Practice*. Chennai: Margham Publication, Edition 2015.
3. Kapoor N.D. *Company Law and Secretarial Practice*. New Delhi: Sultan Chand and Sons Publications, Edition 2016.
4. Kuchhal M.C. *Secretarial Practice*. New Delhi: Vikas Publishers House Pvt Ltd, 18th revised edition 2017.
5. Ghosh P.K. *Company Secretarial Practice*. New Delhi: Sultan Chand & Sons, 2009.

Web Sources

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper13-revised.pdf
2. <https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>
3. <https://resource.cdn.icai.org/50589bos40319cp3.pdf>
4. https://ebooks.lpude.in/commerce/bcom/term_2/DCOM106_DMGT201_COMPANY_LAW.pdf

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- IV
SKILL ENHANCEMENT COURSE - IV: COMPANY MEETINGS LAW AND
PRACTICE (21UCCS41)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 2
CREDIT : 1
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course familiarizes the learners with the procedures and provisions relating to the company meetings.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the kinds of company meeting and the procedures for conducting meeting

CO2[K2]: explain the procedures for preparing agenda, passing motion, drafting resolution and minutes

CO3[K3]: determine the role of company secretary in conducting meeting, preparing agenda, minutes and drafting resolution

CO4[K4]: examine the legal provision in conducting meeting, appointing proxy, preparing agenda, minutes and drafting resolution

CO5[K4]: evaluate the role of company secretary in convening meeting, appointing proxy, preparing agenda, minutes and drafting resolution

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	-	-	-	-
CO2[K2]	2	2	-	1	-	1	1
CO3[K3]	2	2	1	1	1	1	1
CO4[K4]	3	2	1	1	1	1	1
CO5[K4]	3	3	1	2	1	2	1
Weightage of the course	12	10	03	05	03	05	04
Weighted percentage of Course contribution to POs	2.04	2.16	1.6	1.51	2.05	2.09	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (6 hrs)

Company Meeting: Meaning - Kinds of Company Meeting - General Object of Meeting - Requisites for Convening a Valid Meeting - Adjournment and Postponement of Meeting. **Shareholders Meeting I:** Statutory Meeting - Meaning - Statutory Report - Provision relating to Statutory Meeting - Duties of Company Secretary.

UNIT II (6 hrs)

Shareholders Meeting II: Annual General Meeting: Meaning - Provision relating to Annual General Meeting - Duties of Company Secretary. **Extraordinary General meeting:** Meaning - Convene of Extraordinary General Meeting - Provision relating to Extraordinary General Meeting - Class Meeting of Share Holders - Duties of Company Secretary. **Proxy:** Meaning - Statutory Provision - Duties of Company Secretary.

UNIT III (6 hrs)

Board Meeting: Meaning - Quorum - Chairman of the Board Meeting - General Powers of Board - Powers Exercised in Board Meeting - Restrictions on the Board Powers - Provision relating to Holding First and Subsequent Board Meeting - Duties of Company Secretary.

UNIT IV (6 hrs)

Meetings of Debenture Holders and Creditors - Statutory Provisions. **Motion:** Meaning - Essentials of Valid Motion. **Agenda:** Meaning - Requisites - Agenda Book - Content - Loophole Agendum - Duties of Company Secretary.

UNIT V (6 hrs)

Amendments: Meaning - Requisites. **Resolutions:** Meaning - Procedure for drafting resolution - Types - Duties of Company Secretary. **Voting and Poll:** Statutory provision regarding Voting and Poll - Duties of Company Secretary. **Minutes:** Meaning - Content - Duties of Company Secretary.

TEXTBOOKS

1. Santhi J. *Company Law*. Chennai: Margham Publication, 1st Edition Reprint 2019.
2. Sreenganayagi P. *Company Law and Secretarial Practice*. Chennai: Charulatha Publication, Edition 2018.

REFERENCES

Books

1. Sreenivasan M.R. *Company Law and Secretarial Practice*. Chennai: Margham Publication, Edition 2015.
2. Kapoor N.D. *Company Law and Secretarial Practice*, New Delhi: Sultan Chand & Sons Publications, Edition 2016.

3. Kuchhal M.C. *Secretarial Practice*. New Delhi: Vikas Publishers House Pvt Ltd, 18th revised edition 2017.
4. Ghosh P.K. *Company Secretarial Practice*. New Delhi: Sultan Chand & Sons, 2009.
5. Abdul Gaffoor P.M.S. and Thotahadri S. *Company Law*. Chennai: Vijay Nicole Imprints Private Limited., 2nd Edition 2016.

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1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper13-revised.pdf
2. <https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>
3. <https://resource.cdn.icai.org/50591bos40319cp5.pdf>
4. https://ebooks.lpude.in/commerce/bcom/term_2/DCOM106_DMGT201_COMPANY_LAW.pdf

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
UG Programme
SEMESTER III & IV
PART V – EXTENSION
(From 2021 -2022 Batch Onwards)

HOURS/WEEK: 2

CREDIT : 1

DURATION : 60 hrs

INT. MARKS: 100

Preamble

This course aims to promote holistic development among the youth by defining their roles and responsibilities towards ones family and their society and enables them to acquire professional skills and ethics.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1 [K1]: recognize the importance of community service through training and education

CO2 [K2]: interpret ecological concerns, consumer rights, gender issues & legal protection

CO3 [K3]: develop team spirit, verbal/non verbal communication and organizational ethics by participating in community service

CO4 [K4]: examine the necessity of professional skills & community-oriented services for a holistic development

CO5 [K6]: create awareness on human rights, legal rights, First Aid, Physical fitness and wellbeing

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1 [K1]	2	-	-	2	2	1	1
CO2 [K2]	2	1	-	2	1	1	1
CO3 [K3]	2	-	-	1	2	2	1
CO4 [K4]	1	1	1	1	2	2	1
CO5 [K6]	1	-	-	1	2	2	1
Weightage of the course	08	02	01	07	09	08	05
Weighted percentage of Course contribution to Pos	1.36	0.43	0.53	2.11	6.16	3.35	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Details of the Courses

- | | | |
|----|--------------------------------------|-----------|
| 1 | National Cadet Corps (NCC) | - 190 hrs |
| 2 | National Service Scheme (NSS) | - 240 hrs |
| 3 | Physical Education | |
| 4 | Red Ribbon Club (RRC) | |
| 5 | Youth Red Cross (YRC) | |
| 6 | Fine Arts Club | |
| 7 | Library and Information Service Club | |
| 8 | Yoga Club | |
| 9 | ECO Club | |
| 10 | Consumer Club | |
| 11 | Human Rights Club | |
| 12 | Women Empowerment Cell | |
| 13 | Legal Awareness League | |

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V

CORE COURSE - XIII: ADVANCED CORPORATE ACCOUNTING (21UCCC51)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 5
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to conceptual knowledge on corporate accounting and the procedure for preparing final accounts of corporate undertakings.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the accounting procedures and practices of corporate undertakings, goodwill and share valuation and liquidation of company

CO2[K3]: compute minority interest, liquidators remuneration, rebate on bills discounted and life assurance fund value of goodwill and shares

CO3[K3]: prepare final accounts of corporate undertaking and liquidators final statement

CO4[K4]: examine the goodwill and share valuation methods, and final accounts of corporate undertakings

CO5[K4]: analyze the liquidator's final statement and consolidated financial statements of holding companies

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K2]	2	1	-	1	-	1	1
CO2[K3]	3	2	1	1	1	1	1
CO3[K3]	3	3	1	1	1	-	1
CO4[K4]	3	3	1	2	1	2	1
CO5[K4]	3	3	1	2	1	2	1
Weightage of the course	14	12	04	07	04	06	05
Weighted percentage of Course contribution to POs	2.38	2.6	2.13	2.11	2.74	2.51	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Valuation of Goodwill: Meaning - Methods - Average Profit Method - Super Profit Method. **Valuation of Shares:** Meaning - Methods: Net Assets Method- Yield method - Earning Capacity Method - Fair Value Method (Simple Problems only).

UNIT II (15 hrs)

Banking Company Accounts: Rebate on Bills Discounted - Preparation of Profit and Loss a/c and Balance Sheet (New format with Simple Problems only).

UNIT III (15 hrs)

Life Insurance Company Accounts: Meaning - Computation of Life Assurance Fund - Preparation of Revenue a/c - Balance Sheet of Life Assurance Company - Valuation Balance Sheet (New format with Simple Problems only).

UNIT IV (15 hrs)

Holding Company: Meaning - Accounting treatment for Capital Profit, Revenue Profit and Minority Interest - Cost of Control, Unrealized Inter-Company Profit, Revaluation of Assets and Liabilities - Preparation of Consolidated Balance Sheet (Simple Problems only).

UNIT V (15 hrs)

Liquidation: Meaning - Modes - Liquidator's Final Statement of Accounts: Meaning - Payment of various Liabilities - Calculation of Liquidator's Remuneration - Preparation of Liquidators Final Statement of Accounts (Simple Problems only).

Note: The questions will be asked in the ratio of 80% for problems and 20% for theory.

TEXTBOOK

1. Reddy T.S. and Murthy A. *Corporate Accounting*. Chennai: Margham Publication, Edition 2015.

REFERENCES

Books

1. Gupta R.L. and Radhasamy M. *Advanced Accountancy*. New Delhi: Sultan Chand & Sons, Edition 2018.
2. Jain S.P. and Narang. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, Edition 2012.
3. Arulanadam M.A. and Raman K.S. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, Edition 2018.

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2. <https://resource.cdn.icai.org/38658bos28174-mod3-c6.pdf>
3. <https://resource.cdn.icai.org/38656bos28174-mod2-c5.pdf>
4. <https://resource.cdn.icai.org/54233bos43539cp4-u5.pdf>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V
CORE COURSE - XIV: BUSINESS LAW (21UCCC52)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 5
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to different laws relating to business.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: identify the legal principles behind contractual agreements

CO2[K2]: explain the basic principles of general contract and special contract

CO3[K3]: apply law of contract, indemnity and guarantee, contract of sales, bailment and pledge to enter into valid contract

CO4[K4]: analyse the provisions relating to indemnity, guarantee, condition, warranty, bailment and pledge

CO5[K4]: examine various aspects of entering into a contract, discharge and breach of contract

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	2	-	1	-	-	1
CO2[K2]	3	2	1	1	-	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	2	1	2	1	2	1
CO5[K4]	3	3	1	1	1	1	1
Weightage of the course	14	11	04	06	03	05	05
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	1.81	2.05	2.09	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Contract: Meaning - Definition - Essential Elements of a Valid Contract - Classification of Contract - Offer - Acceptance - Communication and Revocation of Offer and Acceptance - Consideration - Capacity of Parties.

UNIT II (15 hrs)

Consent: Meaning - Definition - Free Consent - Coercion - Undue Influence - Fraud - Mistake. Performance of Contract - Various mode of Discharge of Contracts - Breach of Contract - Remedies for Breach of Contract - Quasi Contract.

UNIT III (15 hrs)

Indemnity and Guarantee: Indemnity - Meaning - Definition - Contract of Indemnity. **Guarantee:** Meaning - Definition - Contract of Guarantee - Essential Features - Kinds - Rights and Liabilities of Surety - Discharge of Surety.

UNIT IV (15 hrs)

Bailment and Pledge: Bailment: Meaning - Definition - Essentials - Rights and Duties of Bailor and Bailee - Bailees' Lien - Finder of Lost Goods - Discharge of Bailment. **Pledge:** Meaning - Definition - Rights and Duties of Pledger and Pledgee.

UNIT V (15 hrs)

Contract of Sale of Goods: Classification of Goods - Contract of Sale - Essentials of Contract of Sale - Sale and Agreement to Sell. **Conditions and Warranties:** Definition - Differences - Breach of Warranty - Implied Conditions and Warranty - Caveat Emptor.

TEXTBOOK

1. Pillai R.S.N. *Business Law*. New Delhi: S.Chand & Company Pvt. Ltd, Edition 2015.

REFERENCES

Books

1. Kapoor N.D. *Elements of Mercantile Law*. New Delhi: Sultan Chand & Sons, 37th Revised Edition 2015.
2. Kuchhal M. C. and Kuchhal V. *Business Laws*. New Delhi: Vikas Publishing House, Edition 2018.
3. Babu Franklin A. *Essentials of Business Law*. Sivakasi: Sri Kaliswari College Publication, Edition 2014.

Web Sources

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2. <https://icmai.in/upload/Learners/Syllabus->

- [2012/Study Material New/Foundation-Paper3-New.pdf](#)
3. <https://icmai.in/upload/Learners/Syllabus-2012/Study Material New/Inter-Paper6-New.pdf>
 4. <https://www.icsi.edu/media/webmodules/Economic Business and Commercial Laws.pdf>
 5. <https://www.icai.org/post/sm-foundation-p2-sec-a-may2021onwards>
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V
CORE COURSE - XV: INCOME TAX LAW AND PRACTICE (21UCCC53)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the conceptual and legal knowledge about Income Tax provisions to calculate income from different heads.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: find the residential status, incidence of tax and exemption limit under various heads

CO2[K2]: explain the basic concepts and definitions under the Income Tax Act

CO3[K3]: compute income from various heads

CO4[K4]: examine the residential status, incidence of tax and exemption limit under various heads

CO5[K4]: analyze the tax provisions in the computation of income from different heads

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	1	1	1	1	1
CO2[K2]	3	2	1	1	-	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	3	1	2	1	2	1
CO5[K4]	3	3	1	2	1	1	1
Weightage of the course	14	11	05	07	04	06	05
Weighted percentage of Course contribution to POs	2.38	2.38	2.66	2.11	2.74	2.51	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Taxation: History of Taxation - Canons of Taxation - Classification of Taxes: Direct Tax and Indirect Tax - Capital and Revenue. Definitions: Income, Person, Assessee, Assessment Year and Previous Year - Features of Income - Residential Status - Individual and Companies - Incidence of Tax - Exempted Income u/s10.

UNIT II (15 hrs)

Income from Salary: Forms of Salary: Basic Salary - Commission - Bonus - Allowances - Perquisites - Provident Fund - Gratuity - Pension- Other items included in Salary - Deductions u/s 16 - Computation of Income from Salary.

UNIT III (15 hrs)

Income from House Property: Exempted Income on House Properties - Gross Annual Value - Net Annual Value - Unrealized Rent - Vacancy - Self Occupied and Let-out House - Deduction u/s 24 - Computation of Income from House Property.

UNIT IV (15 hrs)

Profits and Gains of Business or Profession: Allowable and Disallowable Expenses under Income Tax Act - Permissible Rate of Depreciation - Computation of Business or Professional Income.

UNIT V (15 hrs)

Income from Capital Gains: Capital Assets - Types - Exempted Assets. Capital Gain - Types: Short Term and Long Term - Cost of Acquisition - Cost of Improvement - Cost Inflation Index - Exemption of Capital Gain (Sec.54) - Computation of Capital Gain. **Income from Other Sources:** Dividends - Interest on Securities - Casual Incomes - Income from Letting on Hire of Plant, Machinery or Furniture - Family Pension - Other Interest Incomes - Deductions u/s 57 - Computation of Income from Other Sources.

Note: The questions will be asked in the ratio of 80% for problems and 20% for theory.

Both Theory and problems will be asked only to Current Assessment

TEXTBOOK

1. Reddy T.S. and Hari Prasad Reddy Y. *Income Tax Law and Practice*. Chennai: Margham Publication, Edition (as per latest assessment year).

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1. Mehrotra H.C. *Income Tax Law & Practice*. New Delhi: Sahitya Bhawan Publications, Edition (as per latest assessment year).
2. Sreenivasan. *Income Tax Law and Practice*. Chennai: Vijay Nicole Imprints Private Limited, Edition(as per latest assessment year).
3. Gaur V.P. and Narang D.B. *Income Tax Law and Practice*. New Delhi: Kalyani Publication, Edition (as per latest assessment year).
4. Vinod K. Singhanian. *Direct Taxes Law and Practice*. New Delhi: Taxmann Publications Pvt Ltd., Edition (as per latest assessment year).

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2. [https://www.icsi.edu/media/webmodules/Final Tax Law Book.pdf](https://www.icsi.edu/media/webmodules/Final_Tax_Law_Book.pdf)
3. https://www.icai.org/post.html?post_id=16945
4. https://www.icai.org/post.html?post_id=16965

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V
CORE COURSE - XVI: RESEARCH METHODOLOGY (21UCCC54)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course familiarizes the learners with research aptitude and enables them to implement research.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the data collection, sampling and scaling techniques.

CO2[K2]: illustrate the types, process, design, techniques and planning of research

CO3[K3]: apply research process, design, data collection, sampling, scaling and data processing techniques.

CO4[K4]: examine the research process, data collection, sampling and scaling techniques.

CO5[K5]: evaluate research design and research report

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	2	1	-	-	-
CO2[K2]	3	2	2	2	-	1	-
CO3[K3]	3	2	2	2	-	1	1
CO4[K4]	3	3	2	2	1	1	1
CO5[K5]	3	3	3	2	1	1	1
Weightage of the course	14	11	11	09	02	04	03
Weighted percentage of Course contribution to POs	2.38	2.38	5.85	2.71	1.37	1.67	1.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Research: Meaning - Definition - Objectives - Importance - Types of Research: Pure, Applied, Experimental, Analytical and Survey - Problems faced by Researcher.

UNIT II (15 hrs)

Planning of Research: Research Planning Process - Selection of a Research Problem- Formulation of Research Problem. Hypothesis: Meaning - Characteristics - Types. Research Design: Meaning - Contents - Requisites of Good Research Design.

UNIT III (15 hrs)

Collection of Data: Sources of Data - Primary Data: Meaning - Methods of Collecting Primary Data: Interview Schedules, Questionnaires, Observation, Interview. Secondary Data: Meaning - Sources.

UNIT IV (15 hrs)

Sampling: Meaning and Definition - Importance - Census Method and Sampling Methods - Sampling Techniques: Probability and Non-probability Sampling Techniques - Sample Size - Factors Affecting the Size of the Sample. Measurement Scale: Meaning - Types - Techniques.

UNIT V (15 hrs)

Data Processing: Editing - Coding - Classification - Tabulation. **Research Report:** Meaning - Functions of a Research Report - Types - Steps in Drafting a Research Reports - Bibliography.

TEXTBOOK

1. Krishnaswami O.R. and Ranganathan M. *Methodology of Research in Social Sciences*. New Delhi: Himalaya Publishing House, Edition 2014.

REFERENCES

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1. Kothari C.R. *Research Methodology: Methods and Techniques*. New Delhi: New Age International Publishers, Second Revised Edition Reprint 2019.
2. Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand Company Ltd., Edition 2007
3. Rao K.V. *Research Methods for Management and Commerce*. New Delhi: Sterling Publication, Edition 2018.

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3. <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/004%2>

0Core%2016%20-%20Research%20Methodology%20-%20V%20Sem.pdf
4. <http://www.euacademic.org/BookUpload/9.pdf>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V

MAJOR ELECTIVE COURSE - I: PRINCIPLES OF MANAGEMENT (21UCCO51)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the basic concepts, principles and practices of management.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concepts, principles and functions of management

CO2[K2]: illustrate the types and techniques of planning, decision making, organizing, staffing, and controlling

CO3[K3]: apply the techniques of planning, organization, staffing, directing and controlling to manage the business

CO4[K4]: examine the organizing, staffing, directing and controlling techniques

CO5[K4]: analyze the management thought, different form of organization structure and coordination techniques

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	2	-
CO2[K2]	3	2	1	1	-	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K4]	3	3	1	2	1	1	1
Weightage of the course	14	11	04	07	03	06	04
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	2.11	2.05	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Management: Meaning - Definition - Nature - Features - Importance - Functions - Administration and Management - Levels of Management. Manager: Meaning - Role and Responsibilities. Management Thought: F.W.Taylor and Henry Fayol.

UNIT II (12 hrs)

Planning: Meaning - Definition - Nature - Objectives - Importance - Advantages - Steps in Planning Process - Method of Planning - Limitations. **Decision Making:** Meaning - Definition - Characteristics - Types of Decision - Decision Making Process.

UNIT III (12 hrs)

Organization: Meaning - Definition - Nature - Principles - Importance - Classification: Formal and Informal Organization - Types of Organization.

UNIT IV (12 hrs)

Staffing : Meaning and Definition - Elements - Principles - Process. **Directing:** Meaning and Definition - Principles. Motivation: Meaning - Definition - Importance - Types - Theories of Motivation (Maslow and Herzberg Theories only). Leadership: Meaning and Definition - Types - Qualities.

UNIT V (12 hrs)

Controlling: Meaning - Definition - Scope - Steps in Control Process - Essentials of an Effective Control System - Techniques of Control. **Coordination:** Meaning - Definition - Importance - Techniques - Types - Problems of Coordination.

TEXTBOOK

1. Ramasamy T. *Principles of Management*. New Delhi: Himalaya Publishing House, Edition 2017.

REFERENCES

Books

1. Sundar K. *Business Management*. Chennai: Vijay Nicole Imprints Private Limited, Edition 2017.
2. Tripathi. P.C and Reddy P.N. *Principles of Management*, New Delhi: Tata Mcgraw Hill Publishing Company Limited, 5th Edition 2012.
3. Gupta R.N. *Principles of Management*. New Delhi: S.Chand & Company Ltd., Edition 2010.

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2. [https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMEN
T%20AND%20LAW.pdf](https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMEN
T%20AND%20LAW.pdf)
3. [https://ebooks.lpude.in/commerce/bcom/term_1/DCOM102_DMGT101
PRINCIPLES AND PRACTICES OF MANAGEMENT.pdf](https://ebooks.lpude.in/commerce/bcom/term_1/DCOM102_DMGT101
PRINCIPLES AND PRACTICES OF MANAGEMENT.pdf)

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V
MAJOR ELECTIVE COURSE - I: RETAIL MANAGEMENT (21UCC052)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to basics of retailing, retail formats, international retailing and managing retail store.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concepts of retail marketing, international retailing and retail management techniques

CO2[K2]: illustrate the techniques of retail location, retail pricing, retail branding and retail store management

CO3[K3]: select retail pricing, retail location, store management methods, retail branding and retail labeling techniques

CO4[K4]: analyze retail pricing, branding methods and international retailing techniques

CO5[K4]: examine retail location, store design, and the format of retailing

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	-	1	-	2	-
CO2[K2]	3	2	1	1	-	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K4]	3	3	1	2	1	1	1
Weightage of the course	14	11	04	07	03	06	04
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	2.11	2.05	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Retailing: Meaning - Definition - Characteristics - Functions - Principles - Retailing Formats: Store Based and Non Store Based.

UNIT II (12 hrs)

Retail Location: Meaning -Factors to be Considered while Choosing a Retail Location - Types of Retail Locations - Approaches to Geographic Location: Concentric Zone Approach, Sector Approach, Multiple Nuclei - Location Site: Solitary Site, Unplanned Shopping Area Site, Planned Shopping Area Site - Retail Location Decision.

UNIT III (12 hrs)

Retail Store Management: Meaning - Retail Store Operations - Elements: Store Administration and Management of Retail Floor - Inventory Management - Management of Receipts - Customer Services and Sales Promotion. Store Manager - Duties and Responsibilities.

UNIT IV (12 hrs)

Retail Pricing: Meaning - Factors Influencing Retail Pricing - Markdown Policy - Retail Pricing Policies: Cost Oriented Pricing Policy, Competition Oriented Pricing Policy, Value Based Pricing. **Retail Branding:** Meaning - Definition - Advantages - Brand Loyalty - Own Branding: Meaning - Types - Advantages. **Private Labels:** Meaning - Reasons for Creating Private Labels.

UNIT V (12 hrs)

International Retailing - Factors involved in International Retailing - Reasons for Internationalization - Factors Contributing to the Growth of Internationalization - Future of International Retailing. Strategies for Entering Foreign Markets: Acquisition, Joint venture, Franchising.

TEXTBOOKS

1. Harjit Singh. *Retail Management - A Global Perspective Text and Cases*. New Delhi: S. Chand & Company Pvt. Ltd, Third Revised Edition 2014.
2. Natarajan L. *Retail Marketing*. Chennai: Margham Publication, Edition 2013.

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1. Madhavan P. K. *Introduction to Retailing*. Chennai: Vijay Nicole Imprints Private Limited, 2016.
2. Gibson Vedamani. *Retail Management - Functional Principles and Practices*. Mumbai: 4th Jaico Publication House, Edition 2013.

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2. <https://www.coursehero.com/file/51817520/RETAIL-MANAGEMENT-Notespdf/>
3. <http://www.himpub.com/documents/Chapter2053.pdf>
4. https://www.tutorialspoint.com/retail_management/retail_management_tutorial.pdf

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V

MAJOR ELECTIVE COURSE - I: INVESTMENT MANAGEMENT (21UCCO53)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the basic knowledge of investment and its analysis methods.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concepts involved in investment management

CO2[K2]: illustrate the investment process, investment alternatives, portfolio management and investment analysis methods

CO3[K3]: apply the investment process and techniques of fundamental analysis, technical analysis, portfolio in investment proposal

CO4[K4]: examine the investment analysis methods

CO5[K4]: analyze investment process, investment alternatives and portfolio management

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	2	-
CO2[K2]	3	2	1	1	-	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K4]	3	3	1	2	1	1	1
Weightage of the course	14	11	04	07	03	06	04
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	2.11	2.05	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Investment: Meaning - Definition - Importance - Factors Favourable for Investment - Features of Investment Programme - Investment Process - Investment Vs. Speculation - Investment Vs Gambling.

UNIT II (12 hrs)

Investment Alternatives: Investment Planning Vs. Financial Planning - Investment Avenues: Securities Avenues - Deposit Avenues - Postal Schemes - Insurance Avenues - Real Assets Avenues - Types - Advantages.

UNIT III (12 hrs)

Fundamental Analysis: Meaning - Economic Analysis: Meaning - Components - Economic Forecasting. Industrial Analysis: Meaning - Kinds of Industry - Industry Life Cycle - Components of Industrial Analysis. Company Analysis: Meaning - Components Forecasting.

UNIT IV (12 hrs)

Technical Analysis: Meaning - Assumptions - Dow Theory - Charts and Signals - Fundamental Analysis Vs Technical Analysis.

UNIT V (12 hrs)

Portfolio Management: Meaning - Definition - Portfolio Management Process - Factors contributing to Portfolio Management - Principles of Portfolio Management - Policies of Portfolio Management. Portfolio Manager: Meaning - Responsibilities - Code of Conduct.

TEXTBOOK

1. Punithavathy Panidan. *Securities Analysis and Portfolio Management*. New Delhi: Vikas Publication House P Ltd., Second Edition, 2017.

REFERENCES

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1. Natarajan L. *Investment Management - Securities Analysis and Portfolio Management*. Chennai: Margham Publication, Second Edition 2019.
2. Avadhani V. A. *Investment Management*. Mumbai: Himalaya Publishing House Pvt. Ltd., Edition 2019.
3. Bhalla V. K. *Investment Management - Security Analysis and Portfolio Management*. New Delhi: S. Chand Publishing House Pvt. Ltd., Edition 2012.

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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V
MAJOR ELECTIVE COURSE - II: FINANCIAL MARKET AND SERVICES
(21UCC054)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to financial markets and financial services.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concepts of financial market and financial services.

CO2[K2]: explain the merchant banking, factoring, forfeiting and credit rating services

CO3[K3]: determine the ideal mutual fund, factoring services, financial market instruments and methods of floating new issue

CO4[K4]: examine the money market and capital market activities

CO5[K4]: analyze the mutual funds, merchant banking activities and credit rating services.

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	2	-
CO2[K2]	3	2	1	1	-	1	1
CO3[K3]	3	3	1	1	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K4]	3	3	1	2	1	1	1
Weightage of the course	14	12	04	07	03	06	04
Weighted percentage of Course contribution to POs	2.38	2.6	2.13	2.11	2.05	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Financial Market: Meaning - Definition - Classification of Financial Market - **Money Market:** Meaning - Definition - Features - Importance - Instruments - Composition of Money Market.

UNIT II (12 hrs)

Capital Market: Meaning - Types. New Issue Market: Meaning - Functions - Origination – Underwriting – Distribution - Methods of Floating New Issue. Secondary Market: Meaning - Functions.

UNIT III (12 hrs)

Financial Services: Meaning - Features - Importance - Classification of Financial Services. **Merchant Banking:** Meaning - Definition- Merchant Banks and Commercial Banks - Services of Merchant Banks.

UNIT IV (12 hrs)

Factoring: Meaning - Definition - Types - Factoring Vs Discounting. Forfaiting: Meaning - Definition - Benefits - Forfaiting VS Factoring.

UNIT V (12 hrs)

Mutual Funds: Meaning - Importance - Fund Unit VS Share - Types of Mutual Fund - Reasons for Slow Growth of Mutual Fund. **Credit Rating:** Meaning - Functions - Benefits - Credit Rating Agencies in India.

TEXTBOOK

1. Gordon E. and Natarajan K. *Financial Markets and Service*. New Delhi: Himalaya Publishing House, Edition 2016.

REFERENCES

Books

1. Gurusamy S. *Financial Services and Markets*. New Delhi: McGraw Hill Education, Edition 2009.
2. Bhole L.M. *Financial Institutions and Markets*. New Delhi: Tata McGraw-Hill Education, Edition 2009.
3. Natarajan L. *Financial Market and Services*. Chennai: Margham Publication, Edition 2019.

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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V
MAJOR ELECTIVE COURSE - II: SERVICES MARKETING (21UCCO55)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the basics of services marketing and the service mix for marketing of services.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: state the fundamental concepts of services marketing

CO2[K2]: explain the services marketing mix and its components

CO3[K3]: determine the services marketing mix

CO4[K4]: analyze the pricing, promotion, distribution, physical evidence and service process strategies in services marketing

CO5[K4]: examine the implementation of services marketing mix in banking, insurance and tourism industry

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	-	1	-	2	-
CO2[K2]	3	2	1	1	-	1	1
CO3[K3]	3	3	1	1	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K4]	3	3	1	2	1	1	1
Weightage of the course	14	12	04	07	03	06	04
Weighted percentage of Course contribution to POs	2.38	2.6	2.13	2.11	2.05	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Services Marketing: Services - Meaning - Definition - Characteristics - Components - Goods Vs. Services - Reasons for Growth in Service Sector - Obstacles in Service Marketing - Service Marketing Mix.

UNIT II (12 hrs)

Service Product: Conceptualization of Service Concept - New Service Development - Stages in New Service Development -Service Life Cycle. **Pricing in Services:** Objectives of Pricing - Factors Affecting Pricing Decision - Special Issues of Pricing in a Services - Methods and Strategies of Pricing in Services.

UNIT III (12 hrs)

Promotion Mix for Services: Advertising, Personal Selling, Sales Promotion, Publicity, Public Relation, Word of Mouth - Advantages and Limitation. Guidelines for Managing Service Communication. **Place in Service:** Location of Service Premises - Channels in Service Delivery: Direct and Indirect Distribution - Functions of Service Intermediary.

UNIT IV (12 hrs)

People in Services: Service Personnel - Types of Service Personnel - Role of Front Line Staff - Strategies for Creating Customer Oriented Service Delivery. **Service Process:** Designating Service Process - Service Process Planning - Role of Technology and Physical Aids in Service Process. **Physical Evidence:** Definition - Elements of Physical Evidence - Guidelines for Physical Evidence Strategy.

UNIT V (12 hrs)

Marketing of Services: Banking, Insurance and Tourism Services: Characteristics - Service Mix Strategy.

TEXTBOOK

1. Vasanti Venugopal and Raghu V.N. *Services Marketing*. Mumbai: Himalaya Publishing House, Edition 2015.

REFERENCES

Books

1. Natarajan L. *Services Marketing*. Chennai: Margham Publication, Edition 2019.
2. Jha S.M. *Services Marketing*. Mumbai: Himalaya Publishing House, Seventh Revised Edition 2011.
3. Balaji B. *Services Marketing and Management*. New Delhi: S.Chand & Company, Edition 2012.

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3. [https://gurukpo.com/Content/BBA/Service Marketing.pdf](https://gurukpo.com/Content/BBA/Service%20Marketing.pdf)
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V
MAJOR ELECTIVE COURSE - II: INTERNATIONAL MARKETING
(21UCC056)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the basic concepts and practices of international marketing.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: outline the basic concepts and practices of international marketing

CO2[K2]: explain the types of trade barriers, trade agreement and international pricing techniques

CO3[K3]: apply pricing, distribution and market entry strategies in international marketing

CO4[K4]: examine the market entry strategy and international distribution methods of the company to penetrate into the global market

CO5[K4]: analyze international orientation and international trade environment

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	2	-
CO2[K2]	3	2	1	1	-	1	1
CO3[K3]	3	3	1	1	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K4]	3	3	1	2	1	1	1
Weightage of the course	14	12	04	07	03	06	04
Weighted percentage of Course contribution to POs	2.38	2.6	2.13	2.11	2.05	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

International Marketing: Meaning - Definition - Problems in International Marketing - Motives of International Marketing - International Orientations - Participants in International Marketing - Limitations.

UNIT II (12 hrs)

International Trading Environment: Trade Barriers: Meaning - Types: Tariff and Non-tariff Barriers. Commodity Agreement: Meaning - Forms of Commodity Agreement - Cartel. Trading Blocs: Meaning - Forms - European Union - SARRC and SAPTA.

UNIT III (12 hrs)

Market Entry Strategies: Licensing and Franchising - Exporting - Contract Manufacturing - Management Contracting - Turnkey Contract - Assembly Operation - Joint Venture - Counter Trade - Merger and Acquisitions - Strategic Alliance - Third Country Location.

UNIT IV (12 hrs)

International Pricing: Exporter's Cost - Types of Cost in Export Marketing - Pricing Objectives - Factors affecting Pricing - Pricing Approaches - Transfer Pricing - Dumping - Steps in Export Pricing - Export Price Structure - Export Price Quotations and INCO Terms.

UNIT V (12 hrs)

International Distribution: International Channel System - Direct and Indirect Exporting Channels - Types of Foreign Intermediary - Factors influencing Channel Selection. International Logistic: Meaning - Definition - Components.

TEXTBOOK

1. Francis Cherunilam. *International Marketing*. New Delhi: Himalaya Publishing House, Edition 2015.

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1. Natarajan L. *International Marketing*. Chennai: Margham Publication, Edition 2013.
2. Srinivasan R. *International Marketing*. New Delhi: Prentice Hall of India Private Limited, Fourth Edition 2016.

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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER- V
SKILL ENHANCEMENT COURSE - V: SECURITIES MARKET AND LAWS
(21UCCS51)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 2
CREDIT : 1
DURATION : 30 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the methods and guidelines of trading in stock exchange and law relating to securities market operations.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: identify the stock trading methods, settlement procedures, stock indices and its legal framework

CO2[K2]: describe the basic concepts of stock exchange, listing procedures and depository system

CO3[K3]: determine the procedures for listing, stock market trading, depository systems, Trading in OTC Exchange and securities law provisions

CO4[K4]: analyze the guidelines of SEBI, Securities Contract (Regulations) Act and SEBI (Depository and Participants) Regulation Act in stock market operations

CO5[K4]: examine the listing procedures, stock trading methods and depository system

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	2	-	1	-	1	-
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K4]	3	3	1	2	1	1	1
Weightage of the course	13	11	03	07	03	04	03
Weighted percentage of Course contribution to POs	2.21	2.38	1.6	2.11	2.05	1.67	1.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (6 hrs)

Stock Exchange: Meaning - Recognition of Stock Exchanges - Organization of Stock Exchanges - Listing of Securities - Listing Procedures - Advantages. Brokers: Meaning - Registration of Stock Brokers - Functions - Kinds.

UNIT II (6 hrs)

Methods of Trading in Stock Exchange - Steps in Stock Trading - Current Settlement Procedures - Online Trading - Mobile Trading - Algo Trading - Merits of Online Trading - Types of Stock Market Order - Stock Indices.

UNIT III (6 hrs)

Depository System: Meaning - Definition - Objectives - Activities - Depository Process - Benefits - Drawback - Trading in Depository System - Depository System in India - SEBI (Depository and Participants) Regulation Act, 1996: Scope - Features - NSDL.

UNIT IV (6 hrs)

Over the Counter Exchange of India (OTCEI): Origin - Features - Participants - Trading in OTC Exchange - Advantages. **Securities Contract (Regulations) Act, 1956:** Important Provisions - Definitions - Stock Exchange Recognition - Withdrawal of Recognition - Rules of Stock Exchange - Byelaws of Stock Exchange - Licensing of Dealers in Securities - Listing and Delisting of Securities.

UNIT V (6 hrs)

Securities and Exchange Board of India: Origin - Objectives - Functions - Powers. SEBI Guidelines: Primary Market - Secondary Market - Mutual Fund - Right issue - Bonus Issue - Debenture - Underwriter - Book Building - Buy Back Shares.

TEXTBOOKS

1. Gordon E. and Natarajan K, *Financial Markets and Service*. New Delhi: Himalaya Publishing House, Edition 2011.
2. Gurusamy S. *Financial Markets and Institutions*. Chennai: Vijay Nicole Imprints Private Limited, Fourth Edition 2015.

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1. Natarajan L. *Financial Market and Services*. Chennai: Margham Publication, Edition 2019.
2. Bhole L.M. *Financial Institutions and Markets*. New Delhi: Tata McGraw-Hill Education, Edition 2009.
3. Gupta N.K. and Monica Chopra. *Financial Markets; Institutions & Services*. New Delhi: Ane books Pvt. Ltd., 2nd Edition 2018.

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2. [https://www.icsi.edu/media/webmodules/Corporate Funding & Listings in Stock Exchanges.pdf](https://www.icsi.edu/media/webmodules/Corporate_Funding_&_Listings_in_Stock_Exchanges.pdf)
3. [https://ebooks.lpude.in/commerce/bcom/term 5/DCOM304 DCOM503 I
NDIAN FINANCIAL SYSTEM.pdf](https://ebooks.lpude.in/commerce/bcom/term_5/DCOM304_DCOM503_INDIAN_FINANCIAL_SYSTEM.pdf)

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER V
INTERNSHIP (21UCCJ51)
(From 2021-2022 Batch onwards)

CREDIT: 1

INT. MARKS : 50
EXT MARKS : 50
MAX. MARKS: 100

Preamble

This course familiarizes the learners with the real world experience through practice-oriented and hands-on working experience in the industry.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: relate the class room theory with organizational functioning

CO2[K2]: explain the management and administration practice, accounting tactics and operations techniques of business organisations

CO3[K3]: apply the knowledge learned in class room in a work place

CO4[K4]: examine the business operations and administrative operations of business units.

CO5[K5]: develop the real time technical and managerial skills required at the job

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	1	-	-	1	-
CO2[K2]	2	2	1	1	-	1	1
CO3[K3]	3	2	2	1	-	1	1
CO4[K4]	3	3	2	1	1	1	1
CO5[K5]	3	3	2	1	1	2	1
Weightage of the course	13	11	08	04	02	06	04
Weighted percentage of Course contribution to POs	2.21	2.38	4.26	1.2	1.37	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Guidelines

1. Each Student has to undergo minimum 25 days institutional/industry based training during the fourth semester summer vacation.
2. Internships could be undertaken in different organizations, industries and agencies approved by the department.
3. Students should keep a detailed record of activities performed and hours spent in training and report the same to the Faculty Coordinator every week.
4. The Internship report should be of minimum 25 pages.
5. Attendance certificate from the organization has to be submitted to the HOD.
6. Two copies of the Internship report should be submitted.
7. The Internship carries 100 marks out of which 50 marks for Internal Assessment and 50 Marks for External Examination.
8. The student has to appear for Viva-voce.
9. The viva-voce board shall consist of the External Examiner/ the Head of the Department and the Internal Examiner

The following rubrics will be taken into account for the evaluation of the Training Programme:

Internal Assessment (50 Marks)

Training Report & Review : 40 Marks
Daily Log Report/Attendance : 5 Marks
PPT Presentation : 5 Marks

External Examination (50 Marks)

Training Report : 20 Marks
Viva Voce : 30 Marks

Internship report shall contain the following details:

- Title Page
- Certificate Page
- Internship Certificate provided by the internship institution
- Declaration Page
- Acknowledgement
- Company Profile
- List of figures, List of Tables
- Index
- Chapters

List of Chapters

1. Introduction
2. Objectives of the training
3. Organizational structure of the concern
4. Observations about working of the concern
5. Identification of the problems, if any
6. Suggestions to solve the problems
7. Limitations of the training
8. Conclusion

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER VI
CORE COURSE - XVII: HUMAN RESOURCE MANAGEMENT (21UCCC61)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 5
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course familiarizes the learners with the techniques and principles of human resource management.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the fundamental concepts, functions and scope of human resource management

CO2[K2]: explain the dimensions of job analysis, human resource planning, recruitment, selection, performance appraisal and job evaluation

CO3[K3]: determine job analysis, recruitment, selection, training, compensation transfer and promotion policy of an organization

CO4[K4]: examine the methods of recruitment, selection, training and development, transfer and promotion of an organization

CO5[K5]: evaluate the functions of human resource management and techniques of job evaluation, performance analysis and wage payment

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1		1	1	1	-
CO2[K2]	3	2	1	2	1	1	1
CO3[K3]	3	3	1	2	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	14	12	04	09	05	05	04
Weighted percentage of Course contribution to POs	2.38	2.6	2.13	2.71	3.42	2.09	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Human Resource Management: Meaning - Definition - Characteristics - Objectives - Importance - Functions: Managerial Function, Operating Function - Scope - Human Resource Management vs. Human Resource Development - Role and Qualities of Human Resource Manager.

UNIT II (15 hrs)

Job Analysis: Meaning - Definition - Objectives - Process - Uses - Techniques. Job Description - Job Specification - Job Design. **Human Resource Planning:** Meaning - Definition - Objectives - Importance - Process in Human Resource Planning - Problems.

UNIT III (15 hrs)

Recruitment and Selection: Recruitment: Meaning - Definition- Sources - Techniques. Selection: Meaning - Definition - Steps in Selection Process. **Training and Development:** Meaning - Definition - Need - Importance - Benefits - Methods of Training.

UNIT IV (15 hrs)

Performance Appraisal: Meaning - Definition - Characteristics - Objectives - Techniques of Performance Appraisal. **Job Evaluation:** Meaning - Definition - Objectives - Advantages - Limitations - Methods of Job Evaluation.

UNIT V (15 hrs)

Compensation: Meaning - Wage and Salary Administration - Methods of Wage Payments and Incentive Plans - Fringe Benefits - Performance Linked Compensation. **Transfer and Promotion:** Transfer: Meaning - Purpose - Types. Promotion: Meaning - Advantages - Criteria for Promotion: Seniority Based - Merit Based Promotion. Demotion: Meaning - Need.

TEXTBOOK

1. Gupta C.B. *Human Resource Management*. New Delhi: Sultan Chand & Sons, 19th Revised Edition 2019.

REFERENCES

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1. Aswathappa K. *Human Resource Management*. New Delhi: Tata McGraw Hill Education, 8th Revised Edition 2017.
2. Tripathi P.C. *Personnel Management and Industrial Relations*. New Delhi: Sultan Chand & Sons, 21st Revised Edition 2013.
3. Sundar K. and Srinivasan J. *Human Resource Management*. Chennai: Vijay Nicole Imprints Private Limited, 2017.
4. Jayasankar J. *Human Resource Management*. Chennai: Margham Publications, 2016.

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2. <https://brauss.in/hrm-basic-notes.pdf>
3. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/e003%20Core%2019%20-%20Human%20Resource%20Management%20-%20VI%20Sem.pdf>
4. [http://www.sajaipuricollege.in/wp-content/uploads/2020/04/BA7204HUMAN RESOURCE MANAGEMENT.pdf](http://www.sajaipuricollege.in/wp-content/uploads/2020/04/BA7204HUMAN_RESOURCE_MANAGEMENT.pdf)

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER VI

CORE COURSE - XVIII: ENTREPRENEURIAL DEVELOPMENT (21UCCC62)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 5
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the concept of entrepreneurs and enables them to learn the procedures to start a new business.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concept of entrepreneur, entrepreneurship, women entrepreneur, institutional support and assistance to entrepreneur

CO2[K2]: explain the procedure for starting a new business venture, developing business idea, project identification and project report

CO3[K3]: determine business ideas, project appraisal techniques, institutional support and assistance, incentive schemes and industrial sickness

CO4[K4]: examine the problems of entrepreneur, techniques of generating new business ideas, project appraisal techniques and industrial sickness

CO5[K5]: assess the institutional support and assistance, incentive schemes in developing entrepreneurship

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	1	1	-	2	1
CO2[K2]	3	2	1	1	-	2	1
CO3[K3]	3	3	1	1	-	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	12	05	07	02	08	05
Weighted percentage of Course contribution to POs	2.55	2.6	2.66	2.11	1.37	3.35	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Entrepreneur: Meaning - Definition - Characteristics - Functions - Classifications - Entrepreneurial Motivation. **Entrepreneurship:** Meaning - Definition - Characteristics - Factors Stimulating Entrepreneurship - Factors affecting Entrepreneurial Growth.

UNIT II (15 hrs)

Developing Successful Business Ideas: Search for Business Idea - Sources of Idea - Process of Creating new Idea - Techniques of Generating new Ideas - Encouraging and Protecting new Ideas - Idea Processing and Selection. **Women Entrepreneur:** Factors influencing the Women Entrepreneur - Types - Problems of Women Entrepreneur - Remedial Measures.

UNIT III (15 hrs)

Startup: Micro Small and Medium Enterprises (MSME) - Meaning and Definition - Steps in Starting a new Business Venture. **Project:** Meaning - Project Identification and Selection: Meaning - Steps. Project Reports - Meaning - Content - Importance - Project Appraisal.

UNIT IV (15 hrs)

Institutional Support to Entrepreneurs: Institute at National Level - Industry Association - Institution in Tamilnadu: SIDCO, ITCOT, DIC: Origin - Functions. **Institutional Finance to Entrepreneurs:** SFCs - SIDBI - MUDRA.

UNIT V (15 hrs)

Incentives for MSME Units: Incentives - Meaning - Objectives - Subsidy - Central Government Subsidy Schemes - Tax Concession - Assistance. **Industrial Sickness:** Meaning - Definition - Signals and Symptoms - Causes - Measures to Prevent Sickness - Policy Initiative to deal with Sickness.

TEXTBOOKS

1. Gordon E. and Natarajan K. *Entrepreneurship Development*. Mumbai: Himalaya Publishing House, Edition 2017.
2. Gupta C.B. and Srinivasan N.P. *Entrepreneurial Development*. New Delhi: Sultan Chand & Sons, Revised Edition 2018.

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1. Vasant Desai. *Dynamics of Entrepreneurship Development and Management*. Mumbai: Himalaya Publishing, 6th Edition 2019.
2. Khanka S.S. *Entrepreneurial Development*. New Delhi: S. Chand & Company Ltd., Reprint 2012.
3. Senthil Kumar M.J. and Babu Franklin A. *Basics of Entrepreneurship Development*. Sivakasi: Sri Kaliswari College Publishing House, Edition 2018.

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3. <http://www.crectirupati.com/sites/default/files/lecture notes/Entrepreneur%20ship.pdf>
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER VI
CORE COURSE - XIX: BUSINESS TAXATION (21UCCC63)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the basics of business taxes and recent changes in indirect taxes in India.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the procedural and functional aspects of indirect tax system

CO2[K2]: explain the indirect tax provision relating to registration, levy and collection procedures

CO3[K3]: apply the provisions on registration, valuation of supply of goods and services, levy and collection under GST and Custom Law

CO4[K4]: examine the indirect tax system, Customs and GST Act provisions, CST Council and E-way bill concept

CO5[K4]: analyze the indirect tax provision relating to Valuation of goods, levy, collection and remission of tax

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	-	1	-	1	1
CO2[K2]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	2	1	1	1
CO4[K4]	3	3	1	2	1	2	1
CO5[K4]	3	3	1	1	1	1	1
Weightage of the course	14	11	04	07	04	06	05
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	2.11	2.74	2.51	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Indirect Taxes and Levy of Indirect Taxes: Indirect Tax: Meaning - Nature - Special Features - Advantages - Disadvantages - Indirect Taxes in India: Levied by Central Government - Levied by State Government and Local Government - Classification of Taxes: Proportional, Progressive, Regressive, Degressive - Single and Multiple Tax System.

UNIT II (15 hrs)

Goods and Service Tax: Origin - Meaning - Features - Advantages - Framework of GST in India - Dual Concepts - Types of GST in India: SGST, CGST, IGST, UTGST - GST Rates - Taxes Subsumed under Goods and Service Tax Act 2017 - Key Definitions under GST ACT 2017: Goods, Service, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. **GST Council:** Structure - Powers - Functions.

UNIT III (15 hrs)

Registration under GST: Person Liable for Registration - Person Exempt from Registration - Procedure for Registration - Registration Certificate - Cancellation of Registration. Tax Invoice in respect of Goods and Service - Content of Tax Invoice - Content Bill of Supply - Content of Delivery challan - E-way Bill.

UNIT IV (15 hrs)

Levy and Collection under GST: Concept of Supply - Scope of Supply - Types of Supply - Time of Supply of Goods and Service - Value of Taxable supply. Procedures Relating to Levy of GST: CGST & SGST - IGST - Input Tax Credit - Types of GST Returns.

UNIT V (15 hrs)

Introduction to Customs Laws in India - The Customs Act 1962 - Objectives - Definitions of Concepts - Levy and Collection of Customs duty - Taxable event - Exemptions from Duty - Types of Customs Duties - Classification of Goods - Valuation of Goods - Abatement of Duty in Damaged or Deteriorated Goods - Remission on Duty on Lost, Destroyed or Abandoned Goods - Warehousing Provisions - Customs Duty Draw Back Provisions.

TEXTBOOKS

1. Reddy T.S. and Hari Prasad Reddy Y. *Business Taxation - Goods and Services Tax - GST*. Chennai: Margham Publications, First Edition, Reprint 2020.
2. Ghousia Khatoon., Naveen Kumar C.M. and Venkatesh S.N. *Goods and Services Tax*. Mumbai: Himalaya Publishing House, Edition 2017.

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1. Mehrotra H.C. and Agarwal V.P. *Goods and Services Tax*. Agra: Sahitya Publications, Fourth Revised Edition 2019.
2. Selvarani D. and Sri Ram P. *Goods and Services Tax*. Madurai: LIMRAA Publications, First Edition 2020.

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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER VI
CORE COURSE - XX: FINANCIAL MANAGEMENT (21UCCC64)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the basic concepts in financial management and the various techniques of financial management.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the various concepts and theories related to financial management

CO2[K2]: explain the various components in the firm's capital structure, cost of capital, capital budget and working capital

CO3[K3]: determine source of finance, leverages, cost of capital, capital structure, capital budget, working capital and dividend of a company

CO4[K4]: analyse the source of finance, cost of capital and working capital for effective decision making

CO5[K5]: evaluate the capital structure, capital budget and dividend policies of the companies

PO CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	1	1	-	1	1
CO2[K2]	2	2	1	2	-	1	1
CO3[K3]	3	3	1	2	1	1	1
CO4[K4]	3	3	1	1	1	1	1
CO5[K5]	3	3	2	2	1	2	1
Weightage of the course	13	12	06	08	03	06	05
Weighted percentage of Course contribution to POs	2.21	2.6	3.19	2.41	2.05	2.51	2.44

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (15 hrs)

Finance: Meaning - Definition - Types. Financial Management: Meaning - Definition - Scope - Functions - Objectives: Profit Maximization vs. Wealth Maximization - Role and Responsibilities of a Finance Manager. Sources of Finance: Short Term, Medium Term and Long Term Sources.

UNIT II (15 hrs)

Cost of Capital: Meaning and Definition - Importance - Classification - Determinants - Computation of Cost of Capital: Debt, Preference Capital, Equity Capital, Retained Earnings - Overall Cost of Capital (Simple Problems only).

UNIT III (15 hrs)

Capital structure: Meaning and Definition - Patterns - Optimum Capital Structure - Factors Determining Capital Structure -Theories of Capital Structure: Net Income (NI), Net Operating Income (NOI), Modigliani and Miller (MM) Approach and Traditional Approach - Leverages and its Types.

UNIT IV (15 hrs)

Capital Budgeting: Importance - Factors affecting Capital Investment Decision - Appraisal Methods: Payback Period, Average Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index.

UNIT V (15 hrs)

Working Capital: Meaning - Types -Need - Factors influencing Working Capital - Source of Working capital - Estimation of Working Capital Requirements. **Dividend:** Meaning - Types - Factors determining Dividend Policy - Types of Dividend Policy - Dividend Theory: Walter's Model and Gordon's Model Only.

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

TEXTBOOK

1. Maheswari S.N. *Financial Management - Principles and Practice*. New Delhi: Sultan Chand & Son, 14th Edition 2014.

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1. Paramasivam C. and Subramanian T. *Financial Management*. Chennai: New Age International (P) Limited, Edition 2013.
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5. <https://resource.cdn.icai.org/53230bos42657cp4.pdf>
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER VI
CORE COURSE - XXI: PROJECT (21UCCJ61)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 4
DURATION : 60 hrs

INT. MARKS : 50
EXT MARKS : 50
MAX. MARKS: 100

Preamble

This course familiarizes the learners with practical experience in research and enables them to prepare project report based on empirical data.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: explain the research process, research methodology, significance and problems in conducting social science research in India

CO2[K3]: determine the types research, research methodology

CO3[K3]: formulate research problem and research design

CO4[K4]: analyze primary and secondary data

CO5[K6]: prepare a report on the basis of collected data

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	2	2	1	1	-	-	-
CO2[K3]	3	2	2	1	-	1	1
CO3[K3]	3	3	2	1	-	1	-
CO4[K4]	3	3	3	2	1	1	1
CO5[K6]	3	3	3	2	1	2	1
Weightage of the course	14	13	11	07	02	05	03
Weighted percentage of Course contribution to POs	2.38	2.81	5.85	2.11	1.37	2.09	1.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Guidelines

1. Students will work individually or in groups with maximum 5 members on a semester-long project.
2. Depending on the interest of the students, project research areas will be chosen.
3. Students should undergo 2 weeks field study in their chosen domain after completion of the V Semester examinations.
4. Students must meet the guide periodically.
5. The project carries 100 marks of which 50 marks for Internal Assessment and 50 Marks for External Examination.
6. There will be two project review sessions.
7. A draft of the final project report should be submitted to the Project Guide for review atleast two weeks prior to the end of the semester.
8. The project report should be of minimum 40 pages (excluding bibliography & appendices)
9. Two copies of the final project report should be submitted.
10. The Head of the department and the Project Guide will evaluate the final Project Report.
11. The viva-voce board shall consist of the External Examiner/the Head of the Department and the Internal Examiner
12. The final project report shall contain the following:
 - A. Introduction
 - B. Objectives
 - C. Methodology
 - D. Data Analysis
 - E. Findings
 - F. Limitations
 - G. Suggestions
 - H. Conclusion

The following rubrics will be taken into account for the evaluation of Project work and viva-voce:

Internal(50 Marks)		External (50 Marks)	
Project Report & Review	: 40 Marks	Project Report	: 20 Marks
Powerpoint Presentation	: 5 Marks	Viva Voce	: 30 Marks
Demo/Performance	: 5 Marks		

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER VI
MAJOR ELECTIVE COURSE - III: BUSINESS ENVIRONMENT (21UCCO61)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the various dimensions of business environment and industrial policies in India.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the various dimensions of business environment

CO2[K2]: explain the micro and macro environmental issues and their impact on business strategy

CO3[K3]: formulate suitable business strategies to cope with micro and macro environmental issues

CO4[K4]: examine the impact of political, economic, social, legal and global environment on business decision

CO5[K5]: evaluate the industrial policy, globalization and its implementations in business

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	1	-
CO2[K2]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	3	1	1	1	2	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	14	11	04	06	04	06	04
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	1.81	2.74	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Business Environment: Meaning and Definitions - Importance - Nature - Internal Environment - External Environment. Environmental Analysis: Meaning - Stages - Importance - SWOT Analysis.

UNIT II (12 hrs)

Economic Environment: Nature - Structure - Economic Policies - Economic Conditions. **Political and Legal Environment** - Functions of State - Economic Role of Government - Government and Legal Environment - Economic Roles of Government in India.

UNIT III (12 hrs)

Social Environment: Business and Society - Business and Culture - Elements of Culture - Social and Cultural Factors. **Technological Environment:** Features of Technology - Impact of Technology: Technology and Society - Technology and Economy.

UNIT IV (12 hrs)

New Industrial Policy 1991: Evaluation of New Industrial Policy - Liberalization: Meaning - Liberalization in India - Privatization - Ways of Privatization - Benefits - Sins and Pitfalls of Privatization.

UNIT V (12 hrs)

Global Environment: Globalization of Business - Meaning and Dimensions - Features of current Globalization - Essential Condition for Globalization - Pros and Cons of Globalization. MNC: Meaning and Definition - Merits and Demerits.

TEXTBOOK

1. Francis Cherunilam. *Business Environment Text and Cases*. Mumbai: Himalaya Publishing House, Revised Edition 2017.

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1. Sankaran S. *Business Environment*. Chennai: Margham Publications, 6th Revised Edition 2018.
2. Chidambaram K. and Alagappan V. *Business Environment*. Chennai: Vikas Publishing House Pvt. Ltd., Reprint 2015.
3. Gupta C.B. *Business Environment*. New Delhi: S. Chand and Company Ltd, Edition 2005.
4. Aswathappa K. *Essentials of Business Environment Text Cases and Exercise*. Mumbai: Himalaya Publishing House, Revised Edition 2017.

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3. <https://resource.cdn.icaai.org/44392bos34304p7Bsm-1.pdf>
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER VI

MAJOR ELECTIVE COURSE - III: SUPPLY CHAIN MANAGEMENT (21UCCO62)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to the various dimensions and techniques involved in supply chain management.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concepts of supply chain management

CO2[K2]: illustrate supply chain drivers and transportation management techniques, network design and sourcing techniques

CO3[K3]: determine the transportation mode, transportation network, supply chain drivers, network design and outsourcing methods

CO4[K4]: analyze the supply chain process and drivers, transportation network and transport decision and capacity allocation

CO5[K5]: evaluate the network design and sourcing strategy

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	1	-
CO2[K2]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	3	1	1	1	2	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	14	11	04	06	04	06	04
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	1.81	2.74	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Supply Chain: Meaning and Definition - Stage of Supply Chain - Objectives - Decision Phases in Supply Chain - Process view of Supply Chain: Cycle View and Push or Pull view - Importance of Supply Chain.

UNIT II (12 hrs)

Supply Chain Drivers: Meaning - Drivers of Supply Chain: Logistic Drivers - Facilities, Inventory and Transportation - Cross Functional Drivers: Information - Sourcing - Pricing.

UNIT III (12 hrs)

Transportation in Supply Chain Management: Role of Transportation in Supply Chain - Factors affecting Transportation Decision: Carrier Decision - Shipping Decision - Modes of Transportation - Transportation Network: Direct Shipping Network - Direct Shipping Milk Run - Tailored Network.

UNIT IV (12 hrs)

Network Design in Supply Chain Management: Meaning - Factors influencing Network Design Decision - Framework for Network Design Decision - Models for Facilities Location and Capacity Allocation: The Capacitated Plant Location Model, Gravity Location Model and Network Optimization Model - Role of Information Technology in Network Design.

UNIT V (12 hrs)

Sourcing: Meaning - Outsourcing - Reasons for Outsourcing - Advantages of using a Third Party - Risk of using Third Party - Third Party Logistic and Fourth Party Logistic: Meaning - Definition - Importance.

TEXTBOOK

1. Sunil Chipra. and Peter Meindl. *Supply Chain Management Strategy, Planning and Operations*. New Delhi: Prentice Hall of India P Ltd. Edition 2016.
2. Natarajan L. *Logistic and Supply Chain Management*. Chennai: Margham Publications, First Edition 2020.

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1. Martin Christopher. *Logistics & Supply Chain Management*. New Delhi: Pearson Education Limited, Fourth Edition 2011.
2. Mohanty R.P. and Deshmukh. *Essentials of Supply Chain Management*. Chennai: Jaico Publishing House, Edition 2009.

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management

3. <https://deliverr.com/blog/outsourcing-supply-chain-management>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER VI
MAJOR ELECTIVE COURSE - III: CONSUMER AFFAIRS (21UCCO63)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course familiarizes the learners with the rights and responsibilities of a consumer, and the procedures to redress consumer complaints.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concepts of consumer, consumerism, consumer exploitation and consumer protection

CO2[K2]: illustrate consumer rights and grievance redressal mechanism.

CO3[K3]: apply Consumer Protection Act and other Statutory provision to redress consumer complaints and consumer protection

CO4[K4]: examine the consumer rights, consumer forum and role of various advisory bodies in consumer protection and movements

CO5[K5]: assess the role of Industry Regulators in consumer protection and consumer movements

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	-	1	-	1	-
CO2[K2]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	3	1	1	1	2	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	14	11	04	06	04	06	04
Weighted percentage of Course contribution to POs	2.38	2.38	2.13	1.81	2.74	2.51	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (12 hrs)

Consumer: Meaning, Consumer and Markets - Whole Sale, Retail and Online Markets - Concept of Price - Retail Price including Maximum Retail Price (MRP) with Goods and Service Tax (GST). **Consumer Problems** - Consumer Complaints - Defect in Goods, Spurious Goods, Deficiency Service - Unfair Trade Practices - Restrictive Trade Practices.

UNIT II (12 hrs)

Consumer Rights and UN Guidelines on Consumer Protection - Consumer Protection Act, 1996, Consumer Protection Bill 2018. **Consumer Protection Council** - Objectives - Dispute Redressal Forums - Central, State and District Forum - Composition, Powers and Jurisdiction.

UNIT III (12 hrs)

Grievance Redressal Mechanism under the Indian Consumer Protection Law: Who can File a Complaint? Grounds of Filing a Complaint; Limitation Period; Procedure for Filing and Hearing of a Complaint; Disposal of Cases, Relief/Remedy available; Temporary Injunction, Enforcement of Order, Appeal, Frivolous and Vexatious Complaints; Offences and Penalties. Recent Cases decided under Consumer Protection law by Supreme Court/National Commission.

UNIT IV (12 hrs)

Role of Industry Regulators in Consumer Protection: Banking: RBI and Banking Ombudsman - Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority

UNIT V (12 hrs)

Contemporary Issues in Consumer Affairs: Consumer Movement in India: Evolution of Consumer Movement in India. Interest of Consumer and Misleading Advertisements, National Consumer Helpline and Product Testing. **Quality and Standardization:** Voluntary and Mandatory Standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance.

TEXTBOOKS

1. *The Consumer Protection Act, 1986*. New Delhi: Universal Law Publishing, 2017.
2. Francis Cherunilam. *Business Environment: Text and Cases*. Mumbai: Himalaya Publishing House, 26th Revised Edition, 2017.
3. Swarup C., Sahoo and Suresh C. Das. *Insurance Management: Text and Cases*. Mumbai: Himalaya Publishing House, 2nd Revised Edition, 2017.

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1. Khanna, Sri Ram., SavitaHanspal., Sheetal Kapoor. and H.K. Awasthi. *Consumer Affairs*. New Delhi: Universities Press, 2007.
2. Choudhary., Ram Naresh Prasad. *Consumer Protection Law Provisions and Procedure*. New Delhi: Deep and Deep Publications Pvt Ltd, 2005.
3. Ganesan G. and Sumat M. *Globalisation and Consumerism*, New Delhi: Regal Publications, 2012.
4. Rajyalaxmi Rao. *Consumer is King*. Uttar Pradesh: Universal Law Publishing Company, 2012.

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DEPARTMENT OF COMMERCE (CORPORATE SECRETARYSHIP)
UG Programme - B.Com. (Corporate Secretaryship)
SEMESTER VI

SKILL ENHANCEMENT COURSE - VI: CORPORATE GOVERNANCE (21UCCS61)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 2
CREDIT : 1
DURATION : 30 hrs

INT. MARKS : 40
EXT MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the learners to corporate governance, procedures and techniques in accordance with current legal requirements.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concept and dimension of corporate governance

CO2[K2]: illustrate the corporate governance relating to board of directors and whistle blowing frame work

CO3[K3]: apply corporate governance principles, theories, corporate disclosure, code of conduct for directors and whistle blowing techniques

CO4[K4]: analyze the role of board of directors, whistle blowing techniques in corporate management

CO5[K5]: evaluate the forms of corporate disclosure and role, principles and theories of corporate governance

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	2	1	1	-	-	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	3	1	1	1	1	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	13	11	04	06	03	03	04
Weighted percentage of Course contribution to POs	2.21	2.38	2.13	1.81	2.05	1.26	1.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (6 hrs)

Corporate Governance: Meaning - Definition - Concept - Need - Features - Objectives - Scope - Participants - Importance - Benefits - Role of Corporate Governance.

UNIT II (6 hrs)

Principles of Corporate Governance: OECD Parameters - Issues involved in Corporate Governance. Theories of Corporate Governance: Shareholders Theory - Stakeholders Theory - Stewardship Theory - Property Rights Theory - Anglo-American Model.

UNIT III (6 hrs)

Corporate Disclosure: Meaning - Corporate Financial Disclosure - Transparency of Financial Disclosure - Financial and Non - Financial Disclosure - CII Code - Corporate Reporting.

UNIT IV (6 hrs)

Board of Directors - Role and Responsibility of a Good Board - Status of Chairman - Code of Conduct for Directors.

UNIT V (6 hrs)

Whistle Blowing: Meaning - Types of Whistle Blowing - Causes of Whistle Blowing - Advantages and Disadvantages of Whistle Blowing - Whistle Blower's Protection.

TEXTBOOKS

1. Khanka S.S. *Business Ethics and Corporate Governance (Principles and Practices)*. New Delhi: S.Chand & Company Ltd., Edition 2014.
2. Geeta Rani. and R K Mishra. *Corporate Governance and Ethics*. New Delhi: Excel Books Private Limited, Edition 2011.

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1. Singh S. *Corporate Governance Global Concepts and Practices*. New Delhi: Excel books Private Limited, Edition 2005.
2. Arya., Tandon. and Vashist. *Corporate Governance*. New Delhi: Deep & Deep Publication Pvt. Ltd., Edition 2006.
3. Kesho Prasad. *Corporate Governance*. New Delhi: Prentice Hall of India Private Ltd., 2006.
4. Trocko. and Rober I. *International Corporate Governance*. Singapore: Prentice Hall, Edition 2005.

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