

**MANONMANIAM SUNDARANAR UNIVERSITY,
TIRUNELVELI**

UG COURSES – AFFILIATED COLLEGES

B.Com Corporate Secretaryship

(Choice Based Credit System)

(With effect from the academic year 2017-2018 onwards)

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I. B.Com Corporate Secretaryship – I Semester

Sem (1)	Pt. I/II/III/IV/V (2)	Sub. No. (3)	Subject Status (4)	Subject Title (5)	Contact Hours/Weeks (6)	L HRS/Week (7)	T HRS/Week (8)	P HRS/Week (9)	C Credits (10)
I	I	1	Language	Tamil/other language	6	6	0	0	4
	II	2	Language	English	6	6	0	0	4
	III	3	Major Core 1	Financial Accounting I	5	5	0	0	4
	III	4	Major Core 2	Business Organisation	5	5	0	0	4
	III	5	Allied I	Company Law I	6	6	0	0	3
	IV	6	Common	Environmental Studies	2	2	0	0	2
	Sub Total					30	30	0	0

I. B.Com Corporate Secretaryship – II Semester

Sem (1)	Pt. I/II/III/IV/V (2)	Sub. No. (3)	Subject Status (4)	Subject Title (5)	Contact Hours/Weeks (6)	L HRS/Week (7)	T HRS/Week (8)	P HRS/Week (9)	C Credits (10)
II	I	7	Language	Tamil/ other language	6	6	0	0	4
	II	8	Language	English	6	6	0	0	4
	III	9	Major Core 3	Financial Accounting II	5	5	0	0	4
	III	10	Major Core 4	Principles of Management	5	5	0	0	4
	III	11	Allied II	Company Law II	4	4	0	0	3
	IV	12	Common	Value Based Education/ Social Harmony	2	2	0	0	2
	IV	13		Field Work	2	2	0	0	2
Sub Total					30	30	0	0	23

I B. COM CORPORATE SECRETARYSHIP (I SEMESTER) – UNDER CBCS

**PART III – MAJOR CORE -1
FINANCIAL ACCOUNTING I**

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

Unit I

15 hours

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

10hours

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

15 hours

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

10hours

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

10hours

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System

Text & Reference Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy & A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

I B. COM CORPORATE SECRETARYSHIP (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -2
BUSINESS ORGANISATION

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

1. To understand business and its role in society.
2. To enable the student to undertake business activities.

Unit I

14 hours

Nature and scope of Business: Concept of Business-human occupations-Profession, Employment and business-Divisions of business-Industry and Commerce-Business system-Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Unit II

12 hours

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock company-Co-operatives-Nonprofit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

Unit III

10 hours

Partnership: Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership.

Unit IV

12 hours

Company: Kinds of companies-Private company-Public company-Comparison with partnership firm-Multinational Companies- Meaning-Definition- Advantages- Disadvantages-Features- Impact of Multinational Companies in India.

Unit V

12 hours

Co-Operative Organization: Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Co-operative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India.

Text & Reference Books

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, Himalaya Publications, 2010.

I B. COM CORPORATE SECRETARYSHIP (I SEMESTER) – UNDER CBCS
PART-III- ALLIED – I
COMPANY LAW I

L	T	P	C
6	0	0	3

Objectives

Total 45 hours

1. To know the rules and regulations of the company creations
2. To understand the memorandum of Association and Articles of Association
3. To know the prospectus and membership of the company

Unit I **9 hours**

Meaning and definition of a company, characteristics - company distinguished from partnership - kinds of companies - Private company vs. Public company - conversion.

Unit II **9 hours**

Formation of a company – promotion, incorporation –commencement of business – promoters – legal status of a promoter- functions of promoter – preliminary contract.

Unit III **9 hours**

Memorandum of Association – contents – alteration – articles of association – contents- Doctrine of indoor management – Doctrine of constructive notice.

Unit IV **9 hours**

Prospectus – definition – contents – liability – misstatement in prospectus – remedies for misstatement – statement in lieu of prospectus – listing of securities – underwriting of share.

Unit V **9 hours**

Membership in a company – difference between member and shareholder – who can become a member – Liability of members – rights of members – Duties of members – register and index of members.

***As per the Companies Act 2013**

Text & Reference Books

1. Elements of Merchantile law - N.D. Kapoor – Sultan chand & Sons
2. A text book of company law – P.P.S. Gogna – S. Chand & Co. New Delhi
3. Company law – Ashok k. Bogrial , Vikas Publishing House Ltd, New Delhi
4. Tax mann’s Company Law & Practice by A.K. Majumdar & Dr. G.K. Kapoor.

5. Company Law & Practice – Part I (Revised) by Dr. V. Balachandran, Publisher - Sultan Chand & Sons
6. Company Law and Secretarial Practice (As per Company ACT 2013) – Dr.P.Srirenganayaki - Charulatha Publications.

**I B. COM CORPORATE SECRETARYSHIP (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -3
FINANCIAL ACCOUNTING II**

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.

Unit I

12 hours

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II

12 hours

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III

12 hours

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV

12 hours

Average Due Date – Account Current.

Unit V

12 hours

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

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

4. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

**I B. COM CORPORATE SECRETARYSHIP (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -4
PRINCIPLES OF MANAGEMENT**

L	T	P	C
5	0	0	4

Objectives

Total 60 hours

1. To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

Unit I

12 hours

Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as a science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit II

12 hours

Planning and Decision making- Planning-Importance of planning-Process of planning-types of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)-Obstacles to effective planning. Decision making- Types of decisions-Process of decision making-Decision tree.

Unit III

12 hours

Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management. Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV

12 hours

Directing- Directing-Importance and Principles of Directing. Motivation-Theories. of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V

12 hours

Co-ordination and control- Co-ordination-Importance-Requirements of effective co-ordination - Control-nature-Basic control process-Control techniques (Traditional and Non-traditional) - Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. Pagar Dinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,O Donell , Weirich, Essentials of Management , Tata MGrav Hill Publishing Company Ltd., New Delhi 1998.
5. Pravin Durai , Principles of Management , Pearson’s India Education Services Pvt. Ltd.

**I B. COM CORPORATE SECRETARYSHIP (II SEMESTER) – UNDER CBCS
PART-III - ALLIED-II
COMPANY LAW II**

L	T	P	C
4	0	0	3

Objectives

Total 45 hours

1. To know the share capitals and borrowing powers
2. To understand the regulatory frameworks of companies.

Unit I

9 hours

Share capital - Types of share capital - Stock and Shares - Types of shares – Application – Allotment – Calls on Shares – Share Certificate – transfer of Shares – forfeiture of Shares – issue of Bonus Shares.

Unit II

9 hours

Borrowing powers – ultra vires borrowing – methods of borrowing debentures – kinds – creation of charges – fixed and floating charges – registration of changes.

Unit III

9 hours

Directors – appointment – position – qualification, disqualification – removal – duties of directors – powers – liability of directors – managerial remuneration – board meetings – managing directors – rights and duties.

Unit IV

9 hours

Dividend – Rules regarding dividend – penalty for default – payment of interest out of capital – Appointment of Auditors – Removal – Remuneration – rights, powers and duties of auditors.

Unit V

9 hours

Winding up – Modes of winding up – official liquidator – duties and powers of liquidators.

***As per the Companies Act 2013**

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1. Elements of Merchantile law – N.D. Kapoor – Sultan Chand & Sons.
2. A Text book of company Law – P.P.S Gogna – S.Chand & Co. New Delhi.
3. Company Law – Ashok Bagrial, Vikas publishing house Ltd, New Delhi.
4. Tax Man's Company Law & Practice – By A.K. Majumdar & Dr. G.K.Kapoor
5. Company Law & Practice – Part I (Revised) by Dr. V. Balachandran, Publisher - Sultan Chand & Sons.
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