



ANNAMALAI UNIVERSITY

109 B.Com. (Corporate Secretaryship)

Programme Structure and Scheme of Examination (under CBCS)

(Applicable to the candidates admitted in Affiliated Colleges from the academic year 2022 -2023onwards)

Course Code	Part	Study Components & Course Title	Hours/Week	Credit	Maximum Marks		
					CIA	ESE	Total
SEMESTER – I							
22UTAML11	I	Language Course - I : Tamil/Other Languages	5	3	25	75	100
22UENGL12	II	English Course - I : Communicative English I	5	3	25	75	100
22UCOSC13	III	Core Course - I : Financial Accounting – I	4	4	25	75	100
22UCOSC14		Core Course - II :Business Organization	4	4	25	75	100
		Core Practical – I : Computer Applications in Business	4	-	-	-	-
		Allied Course - I	4	3	25	75	100
22UCOSS17		Skill Based Course - I:Advertising and Salesmanship	2	2	25	75	100
22UENV18	IV	Environmental Studies	2	2	25	75	100
	Total		30	21			700
SEMESTER – II							
22UTAML21	I	Language Course - II : Tamil/Other Languages	5	3	25	75	100
22UENGL22	II	English Course - II : Communicative English II	5	3	25	75	100
22UCOSC23	III	Core Course - III : Financial Accounting – II	5	4	25	75	100
22UCOSP24		Core Practical – I : Computer Application in Business	5	4	25	75	100
		Allied Course - II :	4	3	25	75	100
22UCOSS26		Skill Based Course II: Principles of Insurance	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	IV	Soft Skill	2	1	25	75	100
	Total		30	21			800

List of Allied Courses (Choose 1 out of 3 in each Semester)

Semester	Course Title	H/W	C	CIA	ESE	Total
I	Business Economics	4	3	25	75	100
	Banking Theory Law and Practice	4	3	25	75	100
	Consumerism	4	3	25	75	100
II	Indian Economic Development	4	3	25	75	100
	Intellectual Property Rights	4	3	25	75	100
	Business Communication	4	3	25	75	100

PROGRAMME OUTCOMES

Upon the Successful completion of B.Com (Corporate Secretaryship) programme, the graduates would be able to

1. Integrate knowledge developed relating to various courses ranging from Business Organisation, Intellectual Property Rights, Organizational Behaviour, Business Law, Corporate Control System, Company Law and Secretarial Practice, Legal Environment of Business, Income Tax, Corporate Governance and Ethics, and Entrepreneurial Development and would excel into successful Corporate Managers/ Corporate Advisor. Knowledge over these courses, would make them feel comfortable in professional courses like CA, CMA, and CS.
2. Gain broad understanding and knowledge of the overall functioning of a company ranging from conducting and convening various meetings and carry out various activities in the capacity as Corporate Secretary.
3. Familiar with the corporate terminologies, clerical skills, procedures and legal framework.
4. Acquire skills to work as audit assistant, tax consultant, and company secretary.
5. Inculcate ethical principles and commit professional ethics and responsibilities in accordance with the norms of secretarial practices.

SEMESTER : I CORE - I PART : III	22UCOSC13: FINANCIAL ACCOUNTING -I	CREDIT : 4 HOURS : 75
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LEARNING OBJECTIVES

1. To understand the basic concepts of Accounting
2. To enable the students to learn the accounting process for preparation of final accounts.
3. To understand the basic concepts and process used to calculate depreciation.
4. To analyze and evaluate information for Bank Reconciliation
5. To understand the single entry system.

Unit I :Introductionof Accounts

Hours : 12

Introduction – Accounting concepts and conventions – Accounting Rules - Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Rectification of Errors

Unit II :Final Accounts

Hours : 12

Meaning of Final Accounts– preparation of trading, profit & loss account and balance sheet of sole proprietorship concern – adjustments in preparation of final accounts.

Unit III :Depreciation

Hours : 12

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation

Unit IV :Bill of Exchange and Bank Reconciliation Statement

Hours : 12

Bills of Exchange - Trade and Accommodation bills - Renewals –Dishonor due to insolvency - Retiring the bill. Bank Reconciliation Statement – Meaning - Objectives – Structure – Bank Pass Book – Transactions between the Business Firm and the Bank – Distinction between Cash Book and Pass Book – Causes of Difference – Preparation of Bank Reconciliation Statement.

Unit V:Single Entry System

Hours : 12

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit, Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. Understand the accounting concepts, conventions and accounting standards.
2. Calculate gross profit, net profit and prepare Balance Sheet
3. Critically evaluate various methods of depreciation
4. Compare cash book with pass book

5. Distinguish between Single Entry and Double Entry System.

Text Books

1. Financial Accounting S.P Jan and K.L. Narangkalyani publishers, New Delhi.
2. Financial Accounting -. Dr. T.S. Reddy & Dr. A. Murthy –Margham Publications, Chennai.
3. S.N. Maheswari& S.K. Maheswari, (2005), Financial Accounting, Vikas Publishing House Pvt Ltd., New Delhi.

Reference Books

1. R.L. Gupta & V.K. Gupta, (2006), Financial Accounting Sultan Chand& Sons, New Delhi.
2. R.L. Gupta & M. Radhaswamy, (2006), Advanced Accountancy, VolumeI, Sultan Chand & Sons, New Delhi.
3. S.P. Jain & K.L. Narang, (2004), Advanced Accountancy Volume I,Kalyani Publishers, New Delhi.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	3	3	3	3
CO3	3	3	3	2	3
CO4	3	2	3	3	3
CO5	3	3	3	3	3

1 – Low, 2 – Moderate, 3 – High

SEMESTER : I CORE - II PART : III	22UCOSC14 : BUSINESS ORGANISATION	CREDIT : 4 HOURS : 75
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LEARNING OBJECTIVES

1. To understand the concept of business and profession
2. To identify the different forms of business organization
3. To analyse the factors influencing the business location.
4. To appraise the working of chamber of commerce and trade associations.
5. To evaluate the difference between IC, MNC, GC and TNCs

Unit I :Introduction

Hours : 12

Business–Meaning–Characteristics–Objectives- Criteria for Success in Modern. Business –Classification of Business–Profession–Meaning–Distinction between Business and Profession

Unit II :Forms of Business Organization

Hours : 12

Sole Trader– Partnership firm–concepts of Limited Liability Partnership firm, Cooperative Societies–Joint Stock Company–Definition–Meaning–Characteristics–Advantages– Limitations– kinds of companies.

Unit III :Location of Industry

Hours : 12

Meaning - Theories of Location - Factors Influencing Location - Plant Layout. Definition -Meaning – Objectives - Characteristics of Good Layout - Size of Firm

Unit IV :Business Combination

Hours : 12

Definition - Meaning – Advantages and Limitations – Types of Combination – Chamber of Commerce – Meaning – Advantages and functions – Trade Associations – Features and functions.

Unit V:Multi National Corporation s(MNC's)

Hours : 12

Definition- Distinction among IC,MNC,GC and TNC-Characteristics of MNC's-cultural impact of MNC's - Factors contributed for the growth of MNC's-Advantages and Disadvantages of MNC's–Control over MNC's–Organization Design and Structure of MNC's.

COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. Familiarize with Modern Business, and Profession.
2. Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.
3. Acquire knowledge about the locational advantages.
4. Understand different forms of business combination and their relative merits.
5. Distinguish and outline the characteristics of MNCs,GC and TNCs.

Text Books

1. Business Organization-Prof.C.D. Balaji &Dr.G.Prasad ,Margham Publications, Chennai.

2. Business Organization-Kathiresan&Dr.Radha, PrasanaPublishers,Chennai.
3. Business Organisation& Management-DinkarPagare, Sultan Chand & Sons, New Delhi.

Reference Books

1. Business Organization-P.N. Reddy &S.S.Gulshan, Eurasia Publishing House(Pvt.) Ltd, New Delhi.
2. Fundamentals of Business Organisation& Management - Y.K. Bhushan, Sultan Chand & Sons, New Delhi.
3. Business Organisation& Management - C.B.Gupta Sultan Chand & Sons, New Delhi.
4. International Business-Text andCases- Dr.P.SubbaRao, Himalaya Publishing house, New Delhi.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	3	3	3	3
CO3	3	3	2	2	3
CO4	2	3	3	3	3
CO5	3	3	3	2	3

1 – Low, 2 – Moderate, 3 – High

SEMESTER : I SKILL BASED: I PART : IV	22UCOSS17: ADVERTISING AND SALESMANSHIP	CREDIT : 2 HOURS : 25
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LEARNING OBJECTIVES

1. To know the fundamental aspects of advertising.
2. To prepare the advertising copy.
3. To be aware of the recent trends in advertising.
4. To know the basic aspects of the salesmanship.
5. To understand the duties and responsibilities of salesman

Unit I :Origin and Development of Advertising

Hours : 6

Definition of Advertising- Origin and Development of Advertising -Objectives - Nature-Scope of Advertising- -Functions -Types -Benefits.

Unit II :Advertisement Copy

Hours : 6

Advertisement copy - Advertising media- Advertising Agencies.

Unit III :Recent trends in Advertising

Hours : 6

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

Unit IV :Qualities of Salesmanship

Hours : 6

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman- Qualities of Good Salesman

Unit V:Duties of Salesmanship

Hours : 6

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. CO1: Understand the basic concepts of advertising
2. CO2: Analyse the role of advertising media and advertising agency.
3. CO3: Evaluate the social and ethical aspects of advertising.
4. CO4: Apply the procedure involved in the recruitment of salesman.
5. CO5: Distinguish salesmanship and advertising.

Text Books

1. R.S.N. Pillai & Bagavathi Modern Marketing (Principles and Practices) S. Chand & Co. New Delhi
2. S Rajkumar, V Rajagopalan Sales and Advertisement Management S. Chand & Company Pvt. Ltd.
3. Sahu and Raut Salesmanship and Sales Management Vikas Publishing House, Chennai.

4. CL Tyagi & Arun Kumar Sales Management; Atlantic publishers.

Reference Books

1. Chunawalla K.C. Sethia Advertising (Principles and Practices) Chunawalla K.C. Sethia
2. Dr. M.M. Varma, R. K. Agarwal Advertising Management Forward 300K Depot, New Delhi.
3. Mahendra Mohan Advertising Management Tata Mcgraw-hill Publishing Company Limited, New Delhi, India.
4. G.R. Basotia N. K Sharama Advertising Marketing and Sales Management Mangal Deep Jaipur.
5. Dr. K. Sundar Essentials of Marketing Vijay Nicholes Imprint Pvt. Ltd., Chennai.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	3	3	3	3
CO3	3	3	3	2	3
CO4	2	3	3	3	3
CO5	3	3	3	3	3

1 – Low, 2 – Moderate, 3 – High

SEMESTER:II CORE: III PART:III	22UBBMC23: FINANCIAL ACCOUNTING II	CREDITS:4 HOURS: 60
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COURSE OBJECTIVES

1. To gain knowledge about the different systems of accounting
2. To understand the branch accounts and its types
3. To have practical knowledge in the preparation departmental accounting
4. To draft the Hire purchase and Instalment purchase systems
5. To acquire practical knowledge in Partnership accounts

Unit I : Branch accounts

Hours: 10

Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books

Unit II: Departmental Accounting

Hours:12

Meaning of departments and departmental accounting – Distinction between departments and branches- need for departmental accounting – advantages of departmental accounting - Apportionment of indirect expenses – Inter departmental transfers at cost and selling price - preparation of departmental trading, profit & loss account and balance sheet.

Unit III: Hire purchase and Instalment purchase systems

Hours:16

Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded) Meaning of instalment system -distinction between hire purchase system and instalment system - calculation of interest – books of buyer and books of seller.

Unit IV: Partnership accounts

Hours:12

Introduction- Admission of a partner – Retirement of a partner – Death of a partner – treatment of goodwill as per AS 10- Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners

Unit V: Partnership Accounts (Dissolution of partnership firms)

Hours: 10

Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners – Piecemeal distribution: proportionate capital method and maximum loss method.

Theory 20%; Problem 80%

COURSE OUTCOMES

On Successful completion of the course, student will be able

1. To Understand the basic fundamentals of branch accounting
2. To Understand the basic fundamentals of Departmental accounting
3. To Understand the Hire purchase and Instalment System of accounting
4. To Prepare the accounts partnership
5. To Prepare the accounts partnership under dissolution

Text Books

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications, Chennai.
2. Financial Accounting, Jain & Narang, Kalyani Publishers
3. Financial Accounting, S.N. Maheshwari, S. Chand

Supplementary Readings

1. Advanced Accounting, Gupta, R.L & Gupta V.K, Sulthanchand and sons
2. Financial Accounting, Hanif and Mukherjee, McGrawhill.
3. Financial Accounting, Tulsian, Pearson

OUTCOME MAPPING

Cos	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER : II CORE PRACTICAL: I PART: III	22UCOSP24: COMPUTER APPLICATION IN BUSINESS	CREDITS : 4 HOURS : 75
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LEARNING OBJECTIVES

1. To understand the history and concept of computer application.
2. To enable the students to prepare the Microsoft Word Documents.
3. To expose the students on preparation of Spreadsheets using Microsoft Excel.
4. To train the students on creating the multimedia presentation.
5. To enable the students on creating e-mail.

Unit I :Computer Applications**Hours : 12**

Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages

Unit II :MS Word**Hours : 12**

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

Unit III :MS Power Point**Hours : 12**

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs

Unit IV :MS Excel**Hours : 12**

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.

Unit V:Introduction to Internet**Hours : 12**

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL

COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. Understand the concept of computer applications.
2. Learn the Word Documents to be used in business correspondence
3. Use the power point presentation in seminars and conferences.
4. Prepare Excel Spreadsheet and apply it for analyzing the data.
5. Enhance their knowledge in usage of latest internet technologies

Text Books

1. Complete reference on MS Office –Deitel & Deitel
2. Computer Application in Business – R Parameswaran, S Chand &Company Ltd.

Reference Books

1. Tamil Nadu State Council for Higher Education

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	3	3	3
CO3	3	2	3	2	3
CO4	2	3	2	3	3
CO5	3	2	3	3	3

1 – Low, 2 – Moderate, 3 – High

SEMESTER : II SKILL BASED : II PART : IV	22UCOSS26: PRINCIPLES OF INSURANCE	CREDITS : 2 HOURS : 25
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LEARNING OBJECTIVES

1. To familiarize the nature and principles of Insurance.
2. To acquire knowledge on the various policies and procedures of life insurance.
3. To learn the working of fire insurance.
4. To acquire knowledge on the procedure for claiming marine insurance.
5. To gain knowledge on the benefits of personal accident, motor and burglary insurance.

Unit I :Principles of Insurance

Hours : 6

Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance – Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government.

Unit II :Life Insurance

Hours : 6

Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value - Policy conditions –Life Insurance for the Under Privileged.

Unit III :Fire Insurance

Hours : 6

Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance.

Unit IV :Marine Insurance

Hours : 6

Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India.

Unit V:Personal Accident Insurance

Hours : 6

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance – and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance.

COURSE OUTCOMES

1. Understand the basics of insurance.
2. Compare and Contrast the various types of life insurance policies.
3. Get the knowledge on policy conditions and claim procedure relating to fire insurance.
4. Classify various policies relating to marine insurance.

5. Appraise various forms of insurance including social insurance.

Text Books

1. Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S. Chand & Company Ltd. New Delhi, 22nd Edition, 2016
2. Krishnaswamy. G - A Textbook on Principles and Practice of Life Insurance, Excel Books, New Delhi, First Edition- 2012.
3. Periasamy. P - Principles and Practice of Life Insurance, Himalaya Publishing House, 2017. Tamilnadu State Council for Higher Education.

Reference Books

1. Bodla B.S., Garg M.C. & Singh K.P., Insurance Fundamentals, Environment and Procedure, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. HargovindDayal., The Fundamentals of Insurance – Theories, Principles and Practices., Notion Press., Chennai., 2017.

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CO4	2	3	3	3	3
CO5	3	3	3	3	3

1 – Low, 2 – Moderate, 3 – High