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 -2023 onwards)

Course Code	Part	Study Components & Course Title	Hours/Week	Credit	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		Core Course - I : Financial Accounting – I	4	4	25	75	100
22UCOSC14	III	Core Course - II :Business Organization	4	4	25	75	100
		Core Practical – I : Computer Application in Business	4	-	-	-	-
		Allied Course - I	4	3	25	75	100
22UCOSS16		Skill Based Course - I:Advertising and Salesmanship	2	2	25	75	100
22UENVS18	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		Core Course - III : Financial Accounting – II	5	4	25	75	100
22UCOSP24	III	Core Practical – I : Computer Application in Business	4	3	40	60	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	1	1	25	75	100
NMSDC01		Language Proficiency for Employability: EFFECTIVE ENGLISH	2	2	25	75	100
	Total		**30**	**22**			**900**

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
	Business Mathematics	4	3	25	75	100
	Consumerism	4	3	25	75	100
II	Banking Theory Law and Practice	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, OrganiationalBehaviour, 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

COURSE 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:Singe 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.

Supplementary Readings

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

COURSE OBJECTIVES

1. To understand the concept of business and profession
2. To identify the different forms of business organization
3. Toanalyse 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- Citeria 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-JointStockCompany–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 andfunctions.

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.

Supplementary Readings

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 CORE PRACTICAL: I PART:III	COMPUTER APPLICATION IN BUSINESS	HOURS: 4

COURSE OBJECTIVES
1) To acquire and apply the computer applications in different aspects of business
2) To get an insight knowledge on Ms-office,Ms-excel.
3) To know the database maintenance in every type of applications.
4) To analyse the various types of charts in Ms.Excel
5) To develop the programs in Ms-word and Ms-excel.

LIST OF PROGRAMMES

MS-WORD
1) Text Manipulations.
2) Usage of Numbering, Bullets, Tools and Headers.
3) Usage of Spell Check and Find and Replace.
4) Text Formatting.
5) Picture Insertion and Alignment.
6) Creation of Documents Using Templates.
7) Creation of Templates.
8) Mail Merge Concept.
9) Copying Text and Picture From Excel.
10) Creation of Tables, Formatting Tables.

MS-EXCEL
1) Creation of Worksheet and Entering Information.
2) Aligning , Editing Data in Cell .
3) Excel Function (Date , Time, Statistical, Mathematical, Financial Functions).
4) Changing of Column Width and Row Height (Column and Range of Column).
5) Moving, copying, Inserting and Deleting Rows and Columns.
6) Formatting Numbers and Other Numeric Formats.
7) Drawing Borders Around Cells.
8) Creation of Charts Raising Moving
9) Changing Chart Type.
10) Controlling the Appearance of a Chart.

COURSE OUTCOMES

After the completion of course, the students would be able to:

1) Work with the required skills in Ms Office for office administration.
2) Work with the required set in MS Excel.
3) Use various math functions of MS Excel in business calculation.
4) Work with draw graphs using MS Excel.
5) Extract data using filter option in MS Excel.

OUTCOME MAPPING

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

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER : I SKILL BASED: I PART : IV	22UCOSS16: ADVERTISING AND SALESMANSHIP	CREDIT : 2 HOURS : 25

COURSE 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. Understand the basic concepts of advertising
2. Analyse the role of advertising media and advertising agency.
3. Evaluate the social and ethical aspects of advertising.
4. Apply the procedure involved in the recruitment of salesman.
5. 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.

Supplementary Readings

1. Chunawalla K.C. Sethia Advertising (Principles and Practices) Chunawalla K.C. Sethiax
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,NewDelhi,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	22UCOSC23: FINANCIAL ACCOUNTING - II	HOURS:5 CREDIT:4

COURSE OBJECTIVES

1) To give an insight about Account Current and Average Due Date
2) To understand the branch accounts and its types
3) To have practical knowledge in the preparation departmental accounting
4) To familiarize with accounting procedure on Partnership – Admission and Retirement
5) To acquire practical knowledge in Partnership accounts on Dissolution

Unit I : Average Due Date and Account Current   **Hours: 15**

Average Due Date - meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests. Account Current-counting of days-methods of calculating interests-simple problems

Unit II: Branch Accounts   **Hours: 15**

Branch – Meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors' system – whole sale branch system and Final account systems.

Unit III: Departmental Accounts   **Hours: 15**

Introduction – Allocation of expenses – Calculation of department purchase Interdepartmental transfers at cost price – Selling price – Preparation of Trading and Profit & Loss account of the department.

Unit IV: Partnership - Admission and Retirement   **Hours: 15**

Accounting Treatments - Admission of partner – Retirement of Partner – Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (Simple Problems)

Unit V: Partnership – Dissolution   **Hours: 15**

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs. Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method - Maximum loss Method (simple problems)

COURSE OUTCOMES

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

1) Understand the concept and gain the knowledge on Average Due Date and Account Current.
2) Be familiar with the nuances of different systems of accounting followed in Branches.
3) Acquire the knowledge about Departmental Accounts.

4) Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.

5) Understand the accounting procedures involved in the Dissolution of firm under different situations.

Text Books

1) Jain, S.P., Narang, K.L., (2020). *Financial Accounting.* New Delhi: India: Kalyani publishers,.

2) Reddy, T.S. & Murthy A., (2020) *Financial Accounting.* Margham Publications, Chennai, India

3) Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting,* Vikas Publishing House Pvt Ltd. New Delhi, India

Supplementary Readings

1) Gupta & V.K. Gupta, (2006), *Financial Accounting.* New Delhi, India: Sultan Chand& Sons,

2) Gupta . R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I,* New Delhi, India: Sultan Chand & Sons.

3) Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I,* New Delhi, India: Kalyani Publishers.

OUTCOME MAPPING

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

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

Lab Assignment for Computer Application in Business (Practical Only)Lab Assignment for MS Word (Model Questions)

1) Use mail merge feature of word processor to do the following: Write a letter to invite some of your friend to attend a seminar on your college.
2) Make a resume or Bio Date
3) Prepare a company letter head using logo
4) Draft covering letter for a job along with your resume
5) Design a certificate for your college seminar in landscape mode along with border in MS word
6) Design an invoice bill using MS Word
7) Create the following documents: A newsletter with a headline and 2 columns in portrait orientation, including at least one image surrounded by text.
8) Prepare a table in MS word containing Serial no, Name of the Students, Subject Name, and Total
9) Copy a document to a new document and align paragraph, line spacing, font size on the new document

Lab Assignment for MS EXCEL (Model Questions)

1) Create a student worksheet containing roll numbers, name, sex, address email and phone number
2) Create an invoice design using MS Excel
3) Create a worksheet for students contain Name, Subject Name, Total Average mark for a student and overall percentage of Subject.
4) Create a table in worksheet

Name	Quantity	Price	Gross	Discount5%	Net
Rice	500	40			
Wheat	500	35			
Oil	250	170			
Sugar	300	40			

Use the forumala and drag for other cells

5) Enter the data in worksheet

Department	Marks
English	80%
Commerce	90%
Maths	85%
Computer Science	70%

Based on these data draw chart (Pie, Bar, Line etc)

6) Create the following in Worksheet

Roll No.	Employee Name	Basic	DA	Gross Salary

    Use Formula for the calculation of DA and Gross Salary

    Sort the items in descending order depending upon the gross salary Create a Bar chart to show Name and Gross Salary

7) Create the following Spreadsheet

Roll No.	Name	Marks	Grade

    Assign Grade using conditioning – "if"

8) Principal Amount: 2, 00,000 Rate of interest : 5% Time period : 10 years Amount to be paid: ?

    From the above, calculate the amount payable per annum and also show the effect on amount by changing: a) Rate of Interest to 3% and 8%; b) Time period to 5 Years and 3 Years.

9) Draw a Bar diagram for your class showing number of pass and fail for each subject.

Lab Assignment for MS POWERPOINT (Model Questions)
1) Prepare a power point side for your department including Vision mission Objectives of the department, Students Strength, Faculty Profile, Alumni of the department
2) Prepare a power point side for Unit 1
3) Prepare a power point side for college including Vision mission Objectives of the College, Students Strength, Faculty Profile, Alumni Details, Facilities, Library
4) Prepare a PowerPoint side based on your resume.
5) Prepare a PowerPoint side for your subject based on teachers' discretion.

Lab Assignment for INTERNET (Model Questions)
1) Download a File on "Internet" from a website by using a search engine
2) Book Online Tickets to Chennai. (Train and Bus)
3) Using Search Engine, down load information on Benefits of Yoga.
4) Open an email account in your names
5) Write e-mail to Pradip by marking a blind copy to ramu
6) Select two electronics items by e-shopping.
7) Register yourself on job portal (nakuri.com)
8) Download a Three PDF for any of your subject on internet
9) Download information about greatness of Himalayas for tourism interest

University Examination: Practical Only
Question Pattern : Internal (40 Marks) External (60 Marks)

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

COURSE 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.

Supplementary Readings
1. Bodla B.S., Garg M.C. & Singh K.P., Insurance Funamentals, 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.

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