

COURSE STRUCTURE

Credit Distribution for B. Com (Corporate Secretaryship)

FIRST YEAR- SEMESTER-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Course – CC III -Advanced Financial Accounting**	5	5
	Core Course – CC IV - Corporate Management	3	4
	Elective Generic/ Discipline Specific Elective-II Securities Laws & Regulation of Financial Markets	3	4
Part-4	Skill Enhancement Course -SEC-2 (NME) a. Every day banking (Or) b. Emotional Intelligence	2	2
	Skill Enhancement Course –SEC-3 Fundamentals of Auditing	2	2
	Total	23	30

CORE 3 – ADVANCED FINANCIAL ACCOUNTING

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

LEARNING OBJECTIVES

On completion of the course the students will be able to

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

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

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

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

Teaching Pedagogy:

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

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

Total Hours 90

UNIT I: PARTNERSHIP ACCOUNTS:

(20 Hours)

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

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

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

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

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

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

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

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

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

RECOMMENDED TEXTS:

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

REFERENCE BOOKS:

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

E-Resources:

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

CO-PO-PSO MAPPING

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

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

CORE 4 – CORPORATE MANAGEMENT

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

LEARNING OBJECTIVES

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

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

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

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

Teaching Pedagogy:

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

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

(Total Hours 60)

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

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

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

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

UNIT III: HRM – INTRODUCTION (12 Hours)

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

UNIT IV: TRAINING AND PERFORMANCE APPRAISAL (12 Hours)

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

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

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

RECOMMENDED TEXT BOOKS

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

REFERENCE BOOKS

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

E- Learning Resources

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

CO-PO-PSO MAPPING

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

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

ELECTIVE COURSE (DISCIPLINE SPECIFIC) – 2

SECURITIES LAW & REGULATION OF FINANCIAL MARKETS

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

LEARNING OBJECTIVES

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

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

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

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

Teaching Pedagogy:

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

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

Total Hours: 60

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

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

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

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

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

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

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

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

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

UNIT V- Credit Rating Agency (10 Hours)

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

PRACTICAL ORIENTATION

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

RECOMMENDED TEXT BOOKS:

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

REFERENCES

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

Delhi.
JOURNALS

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

E-LEARNING RESOURCES

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

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CO2	3	2	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3
Average	3	2	3	3	3	3	3	3	3	3

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

