

# **DHANRAJ BAID JAIN COLLEGE**

**(Autonomous)**

**(Owned & Managed Tamil Nadu Educational and Medical Foundation)**

Rajiv Gandhi Salai, Jyothi Nagar, IT Corridor, Thoraipakkam, Chennai – 600097

Approved by the Government of Tamilnadu

Affiliated to the University of Madras

Co-Education

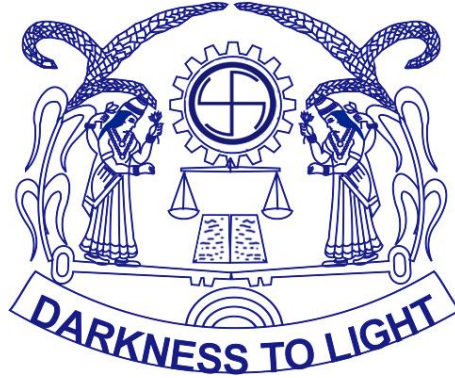
Re-Accredited with 'B+' Grade by NAAC

## **DEPARTMENT OF COMMERCE**

**B.COM**

**CORPORATE SECRETARYSHIP**

**B.COM – C.S**



## **SYLLABUS**

**(WITH EFFECT FROM 2023-2024)**

**Choice based credit system as per tansche**

**Total No. of Semesters : 6**

**Total No. of Credits : 140**

**DHANRAJ BAID JAIN COLLEGE**  
(AUTONOMOUS) THORAIPAKKAM, CHENNAI- 97.

**DEPARTMENT OF CORPORATE SECRETARYSHIP**

**B.Com (CS) DEGREE COURSE**

**Choice Based Credit System**

**(Effective from the academic year 2023-2024)**

**PROGRAMME OUTCOME**

- PO – 1 :** After completing three years for Bachelors in Corporate Secretaryship B.Com (CS) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.
- PO – 2 :** The corporate Secretaryship focused curriculum offers a number of specializations.
- PO – 3 :** The practical exposures which would equip the student to face the modern-day challenges in corporate sectors.
- PO – 4 :** The all-inclusive outlook of the course offer a number of value - based and job oriented courses ensures that students are trained into up-to-date.
- PO – 5 :** In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

**PROGRAM SPECIFIC OUTCOME (PSO)**

- PSO – 1 :** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- PSO – 2 :** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- PSO – 3 :** Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- PSO – 4:** Students will be able to demonstrate proficiency with the ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve problems and apply appropriate problem solving and decision making skills in business decisions.
- PSO – 5:** Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- PSO – 6:** Learners will be able to recognize features and roles of businessmen, entrepreneur, Managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

- PSO – 7:** Learners will be able to prove proficiency with the ability to engage in competitive exams like ACS, CA, ICWA and other Professional courses.
- PSO – 8:** Learners will acquire the skills like effective communication, decision making and problem solving in day to day business affairs
- PSO – 9:** Students will engage in at least one internship or service learning experience to demonstrate relevancy of foundational and theoretical knowledge of their academic curriculum and to gain career related experiences.
- PSO – 10:** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**(As Per the Integrated Common Regulations of the University of Madras)**

**1. ELIGIBILITY FOR ADMISSION:**

Candidates for admission to the first year of the Degree of Bachelor of Commerce, shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras.

**2. ELIGIBILITY FOR AWARD OF THE DEGREE:**

A candidate shall be eligible for the award of the Degree only if he / she has undergone the prescribed course of study for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and fulfilled such conditions as have been prescribed therefore.

**3. DURATION:**

- a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and the fourth semesters and the third academic year the fifth and sixth semesters respectively.
- b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

**4. COURSE OF STUDY:**

The Main Subject of Study for Bachelor Degree shall consist of the following.

- 1. FOUNDATION COURSES:** The course shall comprise the study of:
  - a) Part – I Tamil or any other Modern (Indian or Foreign) or Classical Languages;
  - b) Part – II English
- 2. CORE COURSES** consisting of (a) Core Subjects, (b) Elective any practical if any.
- 3. Part –IV –SEC/NME, FC,EVS,VE, Summer /IT –Industrial training and professional competency skill.**
- 4. Compulsory Extension Service.**

## **5. COMPULSORY EXTENSION SERVICE:**

Students shall be awarded a maximum of 1 Credit for Compulsory Extension Service. All the Students shall have to enroll for NSS /NCC/ NSO (Sports & Games) Rotract/ Youth Red Cross or any other Service Organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31st March in a year. If a student lacks 40 hours attendance in the first year, he or she shall have to compensate the same during the subsequent years. Those students who complete minimum attendance of 40 hours in one year will get 'half-a-credit and those who complete the attendance of 80 or more hours in Two Years will get 'one credit'. Literacy and Population Education and Field Work shall be compulsory components in the above extension service activities.

## **6. SCHEME OF EXAMINATION SHALL BE GIVEN IN APPENDIX 'A'**

## **7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER**

- (a) Candidates shall register their names for the First Semester Examination after admission in the UG Courses.
- (b) Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.
- (c) Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed thereof from time to time, provided in case of a candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the Course of Study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the Course, after paying the fee for the break of study as prescribed from time to time.

## **8. PASSING MINIMUM:**

- ✓ There shall be no passing minimum for Internal.
- ✓ For external examination, passing minimum shall be 40% [Forty Percentage] of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-Voce.
- ✓ In the aggregate [External/Internal] the passing minimum shall be of 40%.
- ✓ He / She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical wherever prescribed as per the scheme of the examinations by earning 140 CREDITS in Part I, II, III, IV, V&VI. He/she shall also fulfil the extension activities prescribed earning 1 credit to qualify for the Degree.

## **9. CLASSIFICATION OF SUCCESSFUL CANDIDATES**

### **I. FOUNDATION COURSES**

- (a) **LANGUAGE OTHER THAN ENGLISH:** Successful candidate passing the examinations for the Language and securing marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the **FIRST** and **SECOND** Class, respectively. All other successful candidates shall be declared to have passed the examination in **THIRD** Class.
- (b) **ENGLISH:** Successful candidates passing the examination for English and securing the marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the **FIRST** and **SECOND** Class, respectively. All other successful candidates shall be declared to have passed the examination in **THIRD** Class.

- II. **CORE COURSES** (consisting) of (a) Main Subjects (b) Allied Subjects (c) Application Oriented Subjects and Practical, etc., if any) Successful candidates passing the examinations for Core Courses together and securing the marks (i) 60 percent and (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Core Courses together shall be declared to have passed the examination in the **FIRST** and **SECOND** Class, respectively. All other successful candidates shall be declared to have passed the examination in the **THIRD** Class.

### **10. RANKING:**

Candidates who pass all the examinations prescribed for the Course in the **FIRST APPEARANCE ITSELF ALONE** are eligible for Classification / Ranking / Distinction. Provided in the case of Candidates who pass all the examinations prescribed for the Courses with a break in the First Appearance due to the reasons as furnished in the Regulations.7.(c) supra are only eligible for Classification / Distinction.

## SUBJECT TITLES

<b>FIRST YEAR - FIRST SEMESTER</b>							
<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>	<b>CIA</b>	<b>EXT. Exam</b>	<b>Total Marks</b>
<b>Part I</b>		<b>Language - I</b>	<b>3</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part II</b>		<b>English - I</b>	<b>3</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper I – Financial Accounting - I</b>	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper II - Principles of Management</b>	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Elective I - Business Communication</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part IV</b>		<b>Skill Enhancement Course SEC-1 (NME) Basics Personal Finance &amp; Investment Management</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Skill Enhancement Course (Foundation Course) - FC – Fundamental Concepts Of Accounting &amp; Commerce</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>TOTAL</b>	<b>23</b>	<b>30</b>			

**FIRST YEAR - SECOND SEMESTER**

<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>	<b>CIA</b>	<b>EXT. Exam</b>	<b>Total Marks</b>
<b>Part I</b>		Language - II	<b>3</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part II</b>		English - II	<b>3</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper III –</b> Financial Accounting - II	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper IV-</b> Business Laws	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Elective II –</b> Business Environment	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part IV</b>		<b>Skill Enhancement</b> <b>Course -SEC-2 (NME)</b> Everyday Banking	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Skill Enhancement</b> <b>Course –SEC-3</b> Fundamental of Auditing	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>TOTAL</b>	<b>23</b>	<b>30</b>			

**SECOND YEAR- THIRD SEMESTER**

<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>	<b>CIA</b>	<b>EXT. Exam</b>	<b>Total Marks</b>
<b>Part I</b>		Language - III	<b>3</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part II</b>		English - III	<b>3</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper V- Corporate Accounting - I</b>	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper VI - GST &amp; Customs Law</b>	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		Elective III – <b>Business Mathematics &amp; Statistics</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part IV</b>		<b>Skill Enhancement Course - SEC-4 Business Building Skill</b>	<b>1</b>	<b>1</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Skill Enhancement Course SEC-5 GST Files and Return</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
		Environmental Studies		<b>1</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>TOTAL</b>	<b>22</b>	<b>30</b>			



**SECOND YEAR - FOURTH SEMESTER**

<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>	<b>CIA</b>	<b>EXT. Exam</b>	<b>Total Marks</b>
<b>Part I</b>		Language - IV	<b>3</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part II</b>		English - IV	<b>3</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper VII –</b> Corporate Accounting - II	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper VIII -</b> Principles of Marketing	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Elective IV-</b> Operations Research	<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part IV</b>		<b>Skill Enhancement</b> <b>Course SEC – 6</b> Tally Accounting Software	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Skill Enhancement</b> <b>Course SEC-7-</b> Professional Skills for Corporate World	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
		Environmental Studies	<b>2</b>	<b>1</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>TOTAL</b>	<b>25</b>	<b>30</b>			

**THIRD YEAR- FIFTH SEMESTER**

<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>	<b>CIA</b>	<b>EXT. Exam</b>	<b>Total Marks</b>
<b>Part III</b>		<b>Core Paper IX – Cost Accounting</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper X - Banking Theory Law &amp; Practice</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper XI – Income Tax Law and Practice I</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Core Paper XII – Institutional Training</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part III</b>		<b>Elective Generic/ Discipline Specific Elective -V</b> Financial Management	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Elective Generic/ Discipline Specific Elective -VI</b> Computer Applications in Business	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part IV</b>		Value Education	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
		Summer Internship / Industrial Training	<b>2</b>	<b>-</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>TOTAL</b>	<b>26</b>	<b>30</b>			

**THIRD YEAR - SIXTH SEMESTER**

<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>	<b>CIA</b>	<b>EXT. Exam</b>	<b>Total Marks</b>
Part III		<b>Core Course – CC XIII –</b> Management Accounting	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
Part III		<b>Core Course – CC XIV -</b> Income Tax Law & Practice-II	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
Part III		<b>Core Course – CC XV -</b> Company Law & Secretarial Practice	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
Part III		<b>Elective Generic/ Discipline Specific Elective -VII</b> Entrepreneurial Development	<b>3</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
Part III		<b>Elective Generic/ Discipline Specific Elective -V III</b> Corporate Governance & Business Ethics	<b>3</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
Part IV		Professional Competency Skill – Naan Mudhalvan Training for Competitive Examinations	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
Part V		Extension Activity	<b>1</b>	<b>-</b>			
		<b>TOTAL</b>	<b>21</b>	<b>30</b>			
<b>GRAND TOTAL</b>			<b>140</b>	<b>180</b>			

**FIRST YEAR – SEMESTER – I**  
**CORE – I: FINANCIAL ACCOUNTING I**

Subject Code	Subject Name	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
	FINANCIAL ACCOUNTING - I					4	6	25	75	100

LEARNING OBJECTIVE	
<b>LO1</b>	To understand the basic accounting concepts and standards.
<b>LO2</b>	To know the basis for calculating business profits.
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.
<b>LO4</b>	To learn the methods of calculating profit for single entry system.
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.

Unit	Contents	No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation	15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15
V	<b>Average Due Date, Account Current and Insurance Claims</b> Average Due Date-Meaning, need, calculation of average due date-consideration of holidays intervening in the period-Account Current-Meaning and purpose, Forward method, Product method, Periodical balance method <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
<b>TOTAL</b>		<b>75</b>

SECTION	UNIT - I		UNIT - II		UNIT - III		UNIT - IV		UNIT - V		TOTAL
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
SECTION A (2 Marks) Answer any 10 Out of 12	1	1	2	1	1	1	2	1	1	1	12
SECTION B (5 Marks) Answer any 5 Out of 8	1	1	-	1	1	1	-	1	1	1	8
SECTION C (10 Marks) Answer any 3 Out of 5	1	-	-	1	-	1	-	1	-	1	5
<b>TOTAL</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>25</b>

COURSE OUTCOMES-COGNITIVE LEVEL		
COS	FINANCIAL ACCOUNTING	COGNITIVE LEVEL
<b>C01</b>	Recall and explain the fundamentals of accounting and the preparation of financial statements	K1, K2, K3, K4, K5
<b>C02</b>	Apply the knowledge in preparing detailed accounts of sole trading concerns	K1, K2, K3, K4, K5,
<b>C03</b>	Accounting under single entry system	K1, K2, K3, K4,
<b>C04</b>	Classify, apply and compute the different methods of depreciation	K1, K2
<b>C05</b>	Knowledge of Average due date and account current	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.

#### **RECOMMENDED TEXT BOOKS:**

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. Financial accounting, Vidhya publications.

#### **REFERENCES:**

1. S.P. Jain & N.L. Narang S.P. Jain & N.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi.
2. M.C. Shukla, T. S Grewal, S.C. Gupta. Advanced Accounting. S. Chand & Co. New Delhi.

**E-Resources:**

1. [www.accountingcoach.com](http://www.accountingcoach.com)

<b>CO/PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	2	2	3	3	1	3	3	3
<b>CO2</b>	3	3	2	2	3	3	1	3	3	3
<b>CO3</b>	3	3	2	2	3	3	1	3	3	3
<b>CO4</b>	3	3	2	2	3	3	1	3	2	3
<b>CO5</b>	3	3	2	2	3	3	1	3	2	3
<b>TOTAL</b>	15	15	10	10	15	15	5	15	13	15
<b>AVERAGE</b>	3	3	2	2	3	3	1	3	2.6	3

2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)

3. [www.futureaccountant.com](http://www.futureaccountant.com)

**CO-PO-PSO MAPPING**

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

**FIRST YEAR – SEMESTER – I**  
**CORE – II: PRINCIPLES OF MANAGEMENT**

Subject Code	Subject Name	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
	<b>PRINCIPLES OF MANAGEMENT</b>					4	6	25	75	100

<b>LEARNING OBJECTIVE</b>	
<b>LO1</b>	To understand the basic management concepts and functions
<b>LO2</b>	To know the various techniques of planning and decision making
<b>LO3</b>	To familiarize with the concepts of organisation structure
<b>LO4</b>	To gain knowledge about the various components of staffing
<b>LO5</b>	To enable the students in understanding the control techniques of management

Unit	Contents	No. of Hours
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Managers – Qualification – Duties & Responsibilities.	15
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15
IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15
V	<b>Directing</b> Motivation –Meaning - Theories – Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.	15

	<b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	
<b>TOTAL</b>		<b>75</b>

### Question paper pattern

SECTION	UNIT - I		UNIT - II		UNIT - III		UNIT - IV		UNIT - V		TOTAL
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
SECTION A (2 Marks) Answer any 10 Out of 12	3	-	2	-	2	-	2	-	3	-	12
SECTION B (5 Marks) Answer any 5 Out of 8	2	-	1	-	2	-	1	-	2	-	8
SECTION C (10 Marks) Answer any 3 Out of 5	1	-	1	-	1	-	1	-	1	-	5
<b>TOTAL</b>	<b>6</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>25</b>

COURSE OUTCOMES-COGNITIVE LEVEL		
COS	PRINCIPLES OF MANAGEMENT	COGNITIVE LEVEL
<b>C01</b>	Recall and explain the fundamentals of accounting and the preparation of financial statements	K1, K2, K3, K4, K5
<b>C02</b>	Explain and preparation of Income and Expenditure account and balance sheet for non-trading organisations.	K1, K2, K3, K4, K5,
<b>C03</b>	Accounting under single entry system	K1, K2, K3, K4,
<b>C04</b>	Knowledge of Average due date and account current	K1, K2
<b>C05</b>	Classify, apply and compute the different methods of depreciation	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.



**RECOMMENDED TEXT BOOKS:**

1. C.B.Gupta - Management Theory & Practice - Sultan Chand & Sons. New Delhi - 4<sup>th</sup> Edition - 1992.
2. L.M.Prasad, Principles & Practice of Management, Sultan Chand & Sons. New Delhi, 7<sup>th</sup> Edition., 1984

**REFERENCES:**

1. P.C.Tripathi& P.N Reddy., Principles of Management. Tata Mc.Graw, Hill. New Delhi, 1991.
2. N. Premavathy, Principles of Management, Sri Vishnu Publication. Chennai, 2<sup>nd</sup>

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2

Edition, 2003

3. J. Jayasankar, Business Management. Margham Publication. Chennai, 1<sup>st</sup> Edition. 2004

**E-Resources:**

1. [www.management.about.com](http://www.management.about.com)
2. [www.bcs.wbfreeman.com](http://www.bcs.wbfreeman.com)
3. [www.businessmanagementdaily.com](http://www.businessmanagementdaily.com)
4. [www.managementparadise.com](http://www.managementparadise.com)
5. <https://insideiim.com>

**CO-PO-PSO MAPPING**

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

**FIRST YEAR – SEMESTER – I**

**ELECTIVE - I: BUSINESS COMMUNICATION**

Subject Code	Subject Name	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
	<b>BUSINESS COMMUNICATION</b>					4	6	25	75	100

<b>LEARNING OBJECTIVE</b>	
<b>LO1</b>	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
<b>LO2</b>	To develop the students to understand about trade enquiries
<b>LO3</b>	To make the students aware about various types of business correspondence.
<b>LO4</b>	To develop the students to write business reports.
<b>LO5</b>	To enable the learners to update with various types of interviews

Unit	Contents	No. of Hours
I	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	<b>12</b>
II	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	<b>12</b>
III	<b>Banking &amp; Insurance Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	<b>12</b>
IV	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	<b>12</b>
V	<b>Interview Preparation</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	<b>12</b>
<b>TOTAL</b>		<b>60</b>

### Question paper pattern

SECTION	UNIT - I		UNIT - II		UNIT - III		UNIT - IV		UNIT - V		TOTAL
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
SECTION A (2 Marks) Answer any 10 Out of 12	3	-	2	-	2	-	2	-	3	-	12
SECTION B (5 Marks) Answer any 5 Out of 8	2	-	1	-	2	-	1	-	2	-	8
SECTION C (10 Marks) Answer any 3 Out of 5	1	-	1	-	1	-	1	-	1	-	5
<b>TOTAL</b>	<b>6</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>25</b>

COURSE OUTCOMES-COGNITIVE LEVEL		
COS	BUSINESS COMMUNICATION	COGNITIVE LEVEL
CO1	Acquire the basic concept of business communication.	K1, K2, K3, K4, K5
CO2	Exposed to effective business letter	K1, K2, K3, K4, K5,
CO3	Paraphrase the concept of various correspondences.	K1, K2, K3, K4,
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K1, K2
CO5	Acquire the skill of preparing an effective resume	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.

#### **RECOMMENDED TEXT BOOKS:**

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.

5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi

**REFERENCES:**

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, - Communication for Business-Pearson Publications New Delhi.

**E-Resources:**

1. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
2. <https://bachelors.online.nmims.edu/degree-programs>

**CO-PO-PSO MAPPING**

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

## SKILL ENHANCEMENT COURSE-SEC1

### a. Basics Personal Finance & Investment Management

<b>Learning Objectives</b>		
<b>LO1</b>	To make students understand basic concepts of personal finance	
<b>LO2</b>	To enable the students to learn time value of money	
<b>LO3</b>	To impart the knowledge on the power of compounding the money	
<b>LO4</b>	To introduce the concepts of financial planning	
<b>LO5</b>	To identify the various investments options and creating a balanced portfolio.	
Unit	Contents	No. of Hours
I	Personal finance importance-Money Management Skills- Time Value of Money – Present Value – Future Value – PV & FV of a Lump Sum – PV and FV of Annuities Returns – Nominal Rate – Effective Rate – Real Rate – Power of Compounding Rule 72.	6
II	Investment Options -Meaning of Portfolio -creating a balanced investment.	6
III	Investment Products and their Applications – Fixed Income Products–Mutual Fund Products – Equity Market – Derivatives and Commodities – FOREX	6
IV	Real Estate and Other Investments – Risk Profiling –Types of Investment Risks – Goal Based Investment Planning – Selection of Investment Products to achieve a Goal – Additional Lumpsum Investments vs Systematic Staggered Investments.	6
V	Insurance – importance-Life Insurance - Medical insurance – General insurance – basics.	6
<b>TOTAL</b>		<b>30</b>

### Question paper pattern

SECTION	UNIT - I		UNIT - II		UNIT - III		UNIT - IV		UNIT - V		TOTAL
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
SECTION A (2 Marks) Answer any 10 Out of 12	3	-	2	-	2	-	2	-	3	-	12
SECTION B (5 Marks) Answer any 5 Out of 8	2	-	1	-	2	-	1	-	2	-	8
SECTION C (10 Marks) Answer any 3 Out of 5	1	-	1	-	1	-	1	-	1	-	5
<b>TOTAL</b>	<b>6</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>25</b>

CO	Course Outcomes
CO1	Understand and exhibit the skill to plan personal finance
CO2	Learn the time value of money and power of compounding
CO3	Choosing the investment options with required knowledge
CO4	Identify the various investment options
CO5	Analyze the investment opportunities and selecting the best among them for diversified portfolio

CO/PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2

**Reference Books**

1.	Kane, Alex Investments McGraw Hill Education
2.	Chandra, Prasanna Investment Analysis and Portfolio Management McGraw Hill

**NOTE: Latest Edition of Textbooks May be Used**

**Web Resources**

1.	<a href="https://www.rbi.org.in">https://www.rbi.org.in</a>
2.	<a href="https://investor.sebi.gov.in/iematerial.html">https://investor.sebi.gov.in/iematerial.html</a>

**SKILL ENHANCEMENT COURSE-FC**  
**Concept of Accounting And Auditing**

<b>Learning Objectives</b>		
<b>LO1</b>	To make students understand basic concepts of Accounting and Auditing	
<b>LO2</b>	To enable the students to learn time value of Accounting Knowledge	
<b>LO3</b>	To impart the knowledge on the power of compounding Auditing	
<b>LO4</b>	To introduce the concepts of financial planning	
<b>LO5</b>	To identify the various Accounting and Auditing Activities.	
<b>Unit</b>	<b>Contents</b>	<b>No. of Hours</b>
I	<b>Basic Accounting Concept</b> Definition, methods, objectives of accounting – single entry concept – double entry book keeping principle – golden rules of accounting.	<b>6</b>
II	<b>Purpose of accounting</b> Transactions, debit credits – forms of journals – journal entry – concept and conventions of accounting	<b>6</b>
III	<b>Basic Auditing concepts</b> Meaning and definition of Auditing – Objectives and Importance - Characteristics of Auditing	<b>6</b>
IV	<b>Auditing</b> Audit and its types of audit – Audit planning – vouching and investigation of audit	<b>6</b>
V	<b>Company Audit and Report</b> Quality of Auditor – Auditor Report – Audit Evidence – Accounting Vs Auditing	<b>6</b>
<b>TOTAL</b>		<b>30</b>

**Question paper pattern**

SECTION	UNIT - I		UNIT - II		UNIT - III		UNIT - IV		UNIT - V		TOTAL
	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	Theory	Problem	
SECTION A (2 Marks) Answer any 10 Out of 12	3	-	2	-	2	-	2	-	3	-	<b>12</b>
SECTION B (5 Marks) Answer any 5 Out of 8	2	-	1	-	2	-	1	-	2	-	<b>8</b>
SECTION C (10 Marks) Answer any 3 Out of 5	1	-	1	-	1	-	1	-	1	-	<b>5</b>
<b>TOTAL</b>	<b>6</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>25</b>

<b>CO</b>	<b>Course Outcomes</b>
CO1	Understand and exhibit the skill to plan of Accounting & Audit
CO2	Learning the basic Accounting Knowledge
CO3	Choosing the appropriate methods to conduct the Audit

CO4	Identify the various problems involved Auditing
CO5	Analyze the Accounting and Audit Reports
<b>Reference Books</b>	
<p>S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.</p> <p>S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.</p> <p>Dinkar Pagare, Principles and Practice of Auditing, Sultan and Sons, New Delhi.</p> <p>Kevin Keasey, Steve Thompson &amp; Mike wright, Governance &amp; Auditing, Emerald Group Publishing Limited, Bingley</p> <p>C.B.Gupta, NehaSinghal, Auditing &amp; Corporate Governance, Scholar Tech Press, New Delhi.</p>	