MAZHARUL ULOOM COLLEGE
(AUTONOMOUS)

(Established & Managed by the Ambur Muslim Educational Society)
Accredited by NAAC with Grade 'A" CGPA 3.23 in Cycle 3
Affiliated to Thiruvalluvar University, Vellore
Ambur 635802 (Tirupattur District)

COURSE STRUCTURE & SYLLABUS
(For the students admitted from year 2025-2026 onwards)

Programme: B.Com

Course: Corporate Secretaryship

Program Outcomes (POs)	
PO Code	**Program Outcome Statement**
PO1	**Disciplinary Knowledge, Communication Skills and Critical Thinking** Develop a sound understanding of core disciplines in commerce and management, demonstrate effective oral and written communication and apply critical thinking to evaluate real-world business challenges.
PO2	**Problem Solving and Analytical Reasoning** Identify analyze and solve business and financial problems using appropriate tools and logical reasoning with a data-driven approach.
PO3	**Research-Related Skills and Team Work** Acquire research skills to investigate business issues systematically and collaborate effectively in diverse teams to achieve organizational objectives
PO4	**Scientific Reasoning and Reflective Thinking** Apply principles of scientific inquiry and logical reasoning to assess economic and business scenarios and engage in reflective thinking for continuous personal and professional improvement.
PO5	**Digital Literacy and Self-Directed Learning** Use contemporary digital tools and platforms efficiently for commerce and management functions and cultivate the ability to learn independently and adapt to technological advancements.
PO6	**Multicultural Competence and Moral & Ethical Awareness** Demonstrate cultural sensitivity, inclusiveness and social responsibility, while upholding ethical values and integrity in personal, academic and professional spheres.
PO7	**Leadership Qualities and Lifelong Learning** Exhibit leadership skills, entrepreneurial mindset and decision-making abilities and embrace continuous learning for professional growth in a dynamic global environment.

Program Specific Outcomes (PSOs)	
PSO Code	**Program Specific Outcome Statement**
PSO1	A concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.
PSO2	Imparting specific knowledge on Company law and secretarial practice.
PSO3	Motivatetobecomeanentrepreneurandnurturetheentrepreneurialskills.
PSO4	Hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.
PSO5	Train to develop managerial skills individually and collectively for better corporate management at local and global level.

Level	Definition	Key Actions
K1: Remembering	Ability to recall or recognize facts, terms, basic concepts, or answers without necessarily understanding them.	Retrieve, Memorize, Repeat, Define, Identify, Recognize
K2 : Understanding	Comprehending the meaning of information, interpreting or translating knowledge into your own words.	Explain, Describe, Summarize, Interpret, Paraphrase
K3: Applying	Using knowledge in new situations, such as solving problems or applying theories to real-world situations.	Use, Demonstrate, Implement, Calculate, Practice
K4: Analyzing	Breaking information into parts to explore understandings and relationships; identifying motives or causes.	Compare, Contrast, Categorize, Distinguish, Examine, Organize
K5: Evaluating	Making judgments based on criteria and standards, often involving checking and critiquing.	Judge, Critique, Justify, Assess, Prioritize, Recommend
K6: Creating	Putting elements together to form a new coherent whole or original product.	Design, Develop, Invent, Compose, Construct, Generate

Department of Corporate Secretaryship

SYLLABUS AND SCHEME OF EXAMINATIONS – III & IV SEMESTER

Sem	Course Code	Part	Course Category	Course Title	Insn Hrs/ Week	Credit	Marks		Total
							CIA	ESE	
Semester III		I	Language–III (Tamil / Urdu)	Language–Tamil	6	3	25	75	100
		II	English-III	English	6	3	25	75	100
		III	Core-V	Corporate Accounting I	5	5	25	75	100
		III	Core-VI	Company Law & Secretarial Practice I	3	3	25	75	100
		III	Elective–III	Business Economics	4	4	25	75	100
		IV	Skill Enhancement Course – IV (SEC - IV)	Business Development Skills	2	2	25	75	100
		IV	Skill Enhancement Course – V (SEC - V)	Filing of GST Returns	2	2	25	75	100
		IV	EVS	Environmental Studies	2	2	25	75	100
	Total				**30**	**24**			
Semester IV		I	Language – IV (Tamil / Urdu)	Language–Tamil	6	3	25	75	100
		II	English - IV	English	6	3	25	75	100
		III	Core – VII	Corporate Accounting II	5	5	25	75	100
		III	Core – VIII	Company Law & Secretarial Practice II	3	3	25	75	100
		III	Elective – IV	Business Statistics	6	5	25	75	100
		IV	Skill Enhancement Course – VI (SEC - VI)	Tally Accounting Software	2	2	25	75	100
		IV	Skill Enhancement Course - VII (SEC - VII)	Professional Skills for Corporate World	2	2	25	75	100
	Total				**30**	**23**			

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		CORE V	5	5	25	75	100
Course Title	CORPORATE ACCOUNTING - I (THEORY 30: PROBLEM:70)						

Learning Objectives	
LO1	To enable the students to understand the accounting treatment relating to issue of shares and underwriting of shares.
LO2	To provide knowledge of relevant accounting treatment of redemption of preference shares and the ability to find the profit prior to incorporation of companies.
LO3	To demonstrate thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.
LO4	To enable the students to understand the different methods of valuation of goodwill and shares.
LO5	To familiarize the students with the Concepts of International and Indian Accounting Standards

SYLLABUS

Unit	Contents	Hours
I	**Introduction to Company Accounts:** Meaning and Features of Company - Types of Companies - Share Capital – Meaning and Classification - Issue of Shares - Forfeiture and Reissue of Shares (Simple Problems Only).	15
II	**Issue of Debentures & Acquisition of Business:** Meaning and Features of Debentures - Types of Debentures - Issue of Debentures - Acquisition of Business: Meaning - Profits Prior to Incorporation (Simple Problems Only).	15
III	**Final Accounts of Companies:** Statement of P & L A/c and Balance Sheet – Calculation of Managerial Remuneration and Legal Provisions (Simple Problems Only).	15
IV	**Valuation of Goodwill and Shares:** Valuation of Goodwill and Shares - Meaning – Need for the valuations of Goodwill and Shares - Methods of Valuation of Goodwill and Shares	15
V	**Financial Reporting:** Indian Accounting Standards for Financial Reporting - Objectives - Uses of financial statements - Role of Accounting Standards – Development of Accounting Standards in India.	15

Text book(s):

1. Reddy T.S. & Murthy,A , Corporate Accounting, Margham Publications, Chennai
2. S.P. Jain & N.L. Narang, Corporate Accounting, Kalyani Publications.
3. P.Radhika & AnitaRaman, Corporate Accounting. Mc Graw Hill Education, New Delhi.
4. M.V.Nagarajan. Corporate Accounting vidhya publications

Reference Book(s):

1. Shukla & Grewal & Gupta, Advanced Accounting, S.Chand & Co., New Delhi.

Web Resource(s):
1. www.accountingcoach.com 2. www.accountingstudyguide.com 3. www.futureaccountant.com 4. www.onlinelibrary.wiley.com

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Explain the accounting treatment relating to issue of shares and underwriting of shares.	**K1, K2**
CO2	Understand and apply relevant accounting treatment of redemption of debentures and the ability to calculation of profit prior to incorporation.	**K1, K2, K3**
CO3	Apply the knowledge in the preparation of financial statements of companies.	**K4**
CO4	Able to calculate the valuation of goodwill and shares under different methods.	**K2, K3**
CO5	Familiarization of Accounting standards in India	**K1, K2**

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of COs**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO3**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	3	2	2	3	2	2	3	2	2	2	3	**2.42**
CO2	3	3	2	3	3	2	2	3	2	2	2	2	**2.42**
CO3	3	3	2	2	3	2	2	3	2	2	2	3	**2.42**
CO4	2	2	2	2	2	1	1	2	2	2	2	2	**1.83**
CO5	3	3	2	3	3	2	2	3	2	2	2	3	**2.5**
											Mean Overall Score		2.32
											Correlation		High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		CORE VI	3	3	25	75	100

Course Title	COMPANY LAW & SECRETARIAL PRACTICE – I

Learning Objectives	
LO1	To provide an understanding on the company law in India.
LO2	To enable the students to gain knowledge in companies act 2013.
LO3	To sensitize the techniques about company procedures.
LO4	To acquaint the concept of formation of the company.
LO5	To expose the concepts and guide lines of share capital.

SYLLABUS

Unit	Contents	Hours
I	Introduction - Definition of Company - Characteristic - Advantages - Lifting of the Corporate Veil - Kinds of Company - The Companies Act, 2013 (Overview) - The Company Secretaries Act.	9
II	Formation of Company - Incorporation - Documents to be filled with Registrar - Certificate of Incorporation - Effects of Registration - Promoter - Preliminary Contracts - Duties of Secretary at the Promotion Stage.	9
III	MOA & AOA - Memorandum of Association – Articles of Association – Contents – Alteration -Secretary’s Duties - Prospectus - Contents.	9
IV	Share Capital - Meaning - Kinds - Alternation of Share Capital - Reduction of Share Capital - Secretarial procedure for reduction of Share Capital - Guidelines for the New Issue - Secretarial duties in connection with issue of shares.	9
V	Company Secretary - Definition - Types of Secretaries - Legal Position - Qualification – Appointment, Rights, Duties and Liabilities - Dismissal of Company Secretary.	9

Text book(s):
1. Company Law & Secretarial Practice - J.Santhi – Margham Publications. 2.CompanyLaw & Secretarial Practice - K.C.Garg,Vijay Gupta, Joy Dhingra -Kalyani publishers 3. Company Law & Secretarial Practice – Dr PMS Abdul Gaffoor Dr Thodari – Vijay

Nicolas publishers
Reference Book(s):
Company Law & Secretarial Practice - N.D.Kapoor – Sultan Chand & Sons.
Web Resource(s):
1. www.mca.gov.in 2. www.managementstudyguide.com 3. www.businesscommunication.org

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	The student will be able to understand the concepts of companies act 2013.	**K1, K2**
CO2	The student will be able to demonstrate the company secretary roles.	**K2, K3**
CO3	The student will be able to - explain formation of Company & its registration concepts.	**K3, K4**
CO4	The student will be able to - critique MOA & AOA of companies.	**K1, K2, K3**
CO5	The student will be able to -outline the concepts and guidelines of share capital.	**K4, K5, K6**

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of COs**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO3**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	2	1	1	3	1	2	2	1	2	2	2	1.8
CO2	3	3	2	2	3	1	1	3	2	1	2	2	2.1
CO3	3	3	2	2	3	2	1	3	2	2	2	2	2.3
CO4	2	2	1	2	2	1	1	2	1	2	2	1	1.6
CO5	3	3	2	2	3	2	2	3	2	2	2	3	2.4
											Mean Overall Score		2.04
											Correlation		High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		ELECTIVE COURSE-III	4	4	25	75	100
Course Title	BUSINESS ECONOMICS						

Learning Objectives	
LO1	To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.
LO2	To impart knowledge on demand supply and related concepts.
LO3	To impart knowledge on consumer behavior
LO4	To introduce different laws of business economics
LO5	To explain the market structure in economics

SYLLABUS		
Unit	Contents	Hours
I	**Nature and Scope of Business Economics** Business Economics-Definitions, Nature and Scope- Micro and Macro Economics- Positive and Normative Economics- Application of Economic Theories.	12
II	**Utility and Consumer Behaviour** Utility Analysis - Total Utility and Marginal Utility-Demand Analysis-Meaning and Types-Law of Demand- Law of Diminishing Marginal Utility; Law of Equi-Marginal Utility-Elasticity of Demand- Meaning, Types and Its Degrees – Law of supply.	12
III	**Indifference Curve** Indifference Curve Analysis- Meaning - Definition- Properties of Indifference Curve- Budget Line or Price Line - Consumer Equilibrium under Indifference Curve.	12
IV	**Production and Costs** Production Function-Law of Returns to Scale-Law of Variable Proportions- Cost Concepts-Short Run and Long Run - Cost Curves.	12
V	**Market Structure** Forms of Markets - Perfect Competition: Meaning and Characteristics – Price and Output Determination - Imperfect Competition: Monopoly-Meaning and Characteristics – Price and Output Determination -Monopolistic Competition: Meaning and Characteristics – Price and Output Determination- Oligopoly and Duopoly.	12

Text book(s):

1. T Aryamala, “Business Economics”, Vijay Nicole Imprints Private Ltd. Publication, Chennai, 2013.
2. D N Dwivedi, “ Microeconomics:Theory and Application”, Vikas Publishing House, 2016.
3. Dr.V C Sinha and Dr. Ritika Sinha, “Managerial Economics: Theory, Application and Cases”,

SPBD Publications, 2024.
Reference Book(s): 1. H L Ahuja, “Business Economics: Microeconomic Analysis”, 13th Edition, S Chand Publishing, 2016. 2. Shiv Kumar Agarwall, “Business Economics (CA Foundation)”, S Chand Publishing, 2018. 3. Dr.J P Mishra, “Business Economics”, Sathya Bhawan Publications, 2022
Web Resource(s):
1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1103.pdf **2.** https://live.icai.org/bos/vcc-2nd-batch-recorded-lectures/pdf/ch%201-unit%201.pdf. **3.** https://ebooks.lpude.in/newscheme/management/bba/sem_1/DEECO113_BUSINESS_ECONOMICS.pdf

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Discuss the basics of economics and various concepts	**K1, K2**
CO2	Understand Utility and demand	**K1, K2, K3**
CO3	Develop a basic understanding of consumer behaviour.	**K2, K3**
CO4	Understanding of production function	**K3, K4**
CO5	Comprehend the various forms of market in economics	**K2, K3, K4**

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of COs**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO3**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	3	2	2	3	2	2	3	2	2	2	3	**2.42**
CO2	3	3	2	3	3	2	2	3	2	2	2	2	**2.42**
CO3	3	3	2	2	3	2	2	3	2	2	2	3	**2.42**
CO4	2	2	2	2	2	1	1	2	2	2	2	2	**1.83**
CO5	3	3	2	3	3	2	2	3	2	2	2	3	**2.5**
	Mean Overall Score												2.32
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		SKILL ENHANCEMENT COURSE - SEC IV	2	2	25	75	100
Course Title	BUSINESS DEVELOPMENT SKILLS						

Learning Objectives	
LO1	To introduce the practical aspects of business
LO2	To impart knowledge on the different forms of business entities
LO3	To highlight the importance of innovation and creativity
LO4	To gain basic knowledge on Intellectual Property rights
LO5	To create awareness about national and state level entrepreneurial ecosystem

SYLLABUS

Unit	Contents	Hours
I	Introduction - Meaning of Business – Definition of Entrepreneurship-Entrepreneur-Types of Entrepreneurship – Advantages of being an entrepreneur	6
II	Creativity and Innovation - Meaning of creativity - Invention Vs. Innovation-Innovation and Technology- Need for protecting the Innovations and Inventions.	6
III	Modern skills for business – Digital Skills – Presentation skills-branding skills- Art of sustaining in the business-Developing relevant knowledge.	6
IV	Intellectual Property Rights - Introduction to IPR-Kinds of IPR – patents – Trademarks – Copyrights – Geographical Indications.	6
V	Entrepreneurial Eco System - Overview of Entrepreneurial eco system in India and Tamil Nadu - Introduction to National and Tamil Nadu Startup Policy.	6

Text book(s):

1. Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd., New Delhi, 2001.
2. K.Sundar – Entrepreneurship Development – Vijay Nicole Imprints Private Limited
3. Kuratkorao, Entrepreneurship: A South Asian Perspective. - Cengage, NewDelhi.
4. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016.

Reference Book(s):

1. Bessant,J., and Tidd,J., Innovation and Entrepreneurship, 2ndEdition, John Wiley & Sons, 2011.
Web Resource(s):
1. https://www.msde.gov.in/ 2. http://inventors.about.com/od/entrepreneur/ 3. http://learnthat.com/tag/entrepreneurship/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Learn the basics of business skills and forms	K1, K2
CO2	Identify the business opportunities and evaluate the same	K2, K3
CO3	Learn the concept of creativity, Innovation and invention	K1, K2, K3
CO4	Explore the modern skills requires to build a successful business	K1, K2
CO5	Understand the entrepreneurial ecosystem for successful business building	K1, K2

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of COs**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO3**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	2	2	2	2	2	1	3	2	2	2	2	**2.08**
CO2	3	3	2	2	3	2	2	3	2	2	2	3	**2.42**
CO3	3	3	3	2	3	2	2	3	2	2	2	3	**2.5**
CO4	2	2	2	2	2	2	1	2	2	2	2	2	**1.92**
CO5	2	2	2	2	2	2	1	2	1	1	2	2	**1.75**
											Mean Overall Score		2.13
											Correlation		High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III		SKILL ENHANCEMENT COURSE V	2	2	25	75	100
Course Title	FILING OF GST RETURNS						

Learning Objectives	
LO1	To impart an overview of GST
LO2	To teach the importance and theoretical concepts of GST
LO3	To make students aware about the GST and its components
LO4	To enable the students to learn the process of GST filling
LO5	To impart an overview of GST

SYLLABUS		
Unit	Contents	Hours
I	GST – Introduction - Evolution of GST – Components - Tax rates under GST - CGST, SGST, IGST	6
II	Invoicing - GST return filing forms – GSTR 1-4-Types of supply - Analysis and Opinions - Accounts and record - Time, Place and value of supply	6
III	Procedure for registration under GST-Procedure for GST Payments and Refunds	6
IV	GST Rates & HSN Codes-Input tax credit	6
V	E-Way bill under GST-GSTR 3B-Filing formats- Due dates- Debit and Credit note under GST.	6

Text book(s):

1. T.S.Reddy & Y.Hari Prasad Reddy, Business Taxation, Margham Publications,2018.
2. ICAI–IndirectTax Study Material,2018
3. GST & Customs Law – CA (Dr.) K.M. Bansal, Taxmann Publisher
4. Goods & Services Tax – Dr. Jyoti Rattan & CA Alok Krishan Bharat Publishers

Reference Book(s):

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.
Web Resource(s):
1. http://www.idtc.icai.org/gst.html 2. http://idtc.icai.org/gst-topic-wise-study-material-list.html

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Gain the knowledge about GST and its components and aware about various employment opportunities	K1,K2, K3,K4
CO2	Knowledge of GST return process	K5, K6
CO3	Knowledge of Procedure for registration under GST and refund	K1,K2, K3,K5,
CO4	Gain the information about GST Rates & HSN Codes-Input tax credit	K4, K5,K6
CO5	Knowledge of E-Way bill under GST-GSTR 3B-Filing formats- Due dates- Debit and Credit note under GST.	K4, K5,K6

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO3**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	3	2	2	2	1	1	3	2	2	2	2	**2.08**
CO2	3	2	2	2	2	2	2	2	2	2	2	2	**2.08**
CO3	3	3	3	2	3	2	2	3	2	2	2	3	**2.5**
CO4	2	2	2	2	2	2	1	2	2	2	2	2	**1.92**
CO5	2	2	2	2	2	2	1	2	1	1	2	2	**1.75**
	Mean Overall Score												2.066
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		CORE VII	5	5	25	75	100
Course Title	CORPORATE ACCOUNTING II (THEORY 30 : PROBLEM 70)						

Learning Objectives	
LO1	To understand the accounting procedure relating to amalgamation, absorption & external reconstruction
LO2	To familiarize with the liquidation of companies.
LO3	To understand the application of accounting transactions in holding companies
LO4	To learn the accounting of banking companies
LO5	To gain knowledge on accounting for insurance companies.

SYLLABUS		
Unit	Contents	Hours
I	**Amalgamation:** Amalgamation of Companies - Meaning and Objectives - Types of Amalgamation - Purchase Consideration - Accounting Treatment - Journal Entries and Ledger Accounts (Simple Problems Only)	15
II	**Internal Reconstruction:** Meaning and Objectives - Reduction of Share Capital - Alteration of Share Capital - Accounting Entries (Simple Problems Only)	15
III	**Accounting for Banking Companies:** Accounts of Banking Companies – Meaning – Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) – Non-Performing Assets (NPA).	15
IV	**Consolidated Financial Statements:** Holding Company – Subsidiary Company – Cost of Control – Minority Interest - Capital Profits – Revenue Profits – Preparation of Consolidated Final Statement of Accounts. (Simple Problems Only).	15
V	**Liquidation of Companies:** Meaning and Modes of Winding Up - Liquidator's Final Statement of Account - Order of Payment - Preferential Creditors (Simple Problems Only)	15

Text book(s):
1. Corporate Accounting - R.L. Gupta & Radhasamy – Sultan Chand Publications 2. Corporate Accounting - T.S. Reddy & Dr. A. Murthy- Margham Publications
Reference Book(s):
1. Company Accounts – Jain & Narang – Kalyani Publishers 2. Advanced Corporate Accounting - Radhika and Anita Raman –McGraw Hill

Publications
Web Resource(s):
1. https://www.youtube.com/channelUCaXP40Q7n9vACnOZ-zTGUQ 2. http://www.accounting.pl/en/liquidations 3. www.onlinelibrary.wiley.com 4. https://books.google.co.in/books?isbn=8126909935

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Understand and apply the knowledge on reconstruction of companies	**K1,K2,K3**
CO2	Discuss and analyse the liquidation process of companies and accounting procedures for the same	**K2,K3,K4**
CO3	Prepare the consolidation accounts of holding and subsidiary companies	**K3**
CO4	Understand the accounting statements of Banking Companies	**K3,K4**
CO5	Understanding the process of Insurance Accounting	**K3,K4**

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO3**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	3	2	3	2	1	3	1	2	2	2	2	**2.16**
CO2	3	3	2	2	2	1	1	3	2	2	2	2	**2.08**
CO3	3	3	2	2	2	1	1	3	2	2	2	2	**2.08**
CO4	3	3	2	2	2	1	1	2	3	2	2	2	**2.08**
CO5	3	3	2	2	2	1	1	3	2	2	2	2	**2.08**
	Mean Overall Score												2.096
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		CORE VIII	3	3	25	75	100
Course Title	**COMPANY LAW & SECRETARIAL PRACTICE II**						

Learning Objectives	
LO1	To Impart a detailed Knowledge of Company Law According to Companies Amendment Act 2013 and educate on role of a company secretary
LO2	To introduce the key documents and various types of shares
LO3	To educate about the members and shareholders of a company
LO4	To impart knowledge on various types of meetings and managerial personnel of a company
LO5	To impart knowledge on various types of winding ups of a company

SYLLABUS		
Unit	**Contents**	**Hours**
I	Prospectus: Meaning – Definition – Contents – Civil and Criminal Liabilities for misstatement – statement in lieu of prospectus – secretarial duties in issue of prospectus.	**9**
II	Share Holders: Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance	**9**
III	Director of the Company: Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification.	**9**
IV	Meetings of Companies: Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice, Agenda, minutes and resolution – Secretarial duties in meetings.	**9**
V	Winding up: Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel – Duties of Secretary in winding up	**9**

Text book(s):
1. ND Kapoor -Company Law & Secretarial Practice - Sultan Chand & Sons 2. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai
Reference Book(s):
1. Company Law & Secretarial Practice , CS Anoop Jain AJ Publication

2. Company Law Procedures with Compliance's and Checklists , Milind Kasodekar Shilpa Dixit, Amogh Diwan
Web Resource(s):
1. www.indianlawjournal.org 2. www.icsi.edu 3. www.clioindia.com

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	Understanding about the basic concepts of a company and role of company Secretary	**K1, K2**
CO2	Knowledge about prospectus and shares and various types under each.	**K2**
CO3	Detailed understanding about the members and shareholders of the Company	**K3, K4**
CO4	Exhibit concepts of meetings, its kinds and the procedure involved understand the role of key managerial personnel in a Company	**K2**
CO5	Understanding the various types of winding up processes of a company.	**K3, K4**

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO3**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	2	2	2	2	2	2	3	2	1	2	2	**2.08**
CO2	3	2	2	2	2	2	2	3	2	1	2	2	**2.08**
CO3	3	3	3	2	3	2	3	3	3	2	2	3	**2.58**
CO4	3	2	2	2	2	2	2	3	2	1	2	2	**2.08**
CO5	3	3	3	3	3	3	3	3	3	2	2	3	**2.83**
	Mean Overall Score												2.33
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		Elective - IV	6	5	25	75	100
Course Title	BUSINESS STATISTICS (Theory 30% & Problems 70%)						

Learning Objectives	
LO1	Understand the basic concepts of statistics and methods of collecting, tabulating, and presenting data using graphs and diagrams.
LO2	Learn to calculate and interpret measures of central tendency and positional measures.
LO3	Understand and compute measures of dispersion, skewness, and kurtosis.
LO4	Learn methods of correlation and regression to study relationships between variables.
LO5	Understand the concept, construction, and tests of index numbers.

SYLLABUS		
Unit	**Contents**	**Hours**
I	Introduction: Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams.	18
II	Measures of Central Tendency: Arithmetic mean, median, mode, geometric mean and Harmonic mean and their properties, Quartiles.	18
III	Measures of Dispersion: Range, Quartile deviation, mean deviation, Standard deviation, Skewness.	18
IV	Correlation and Regression Analysis: Simple Correlation - Karl Pearson's Correlation, Spearman's Rank Correlation- Regression-Meaning-Linear Regression.	18
V	Index Numbers: Meaning, Definition, characteristics uses, Types of Index Numbers-Problems in Construction of Index Numbers- Methods, Simple Aggregate, Weighted Aggregate, Test of Consistency ofIndex numbers –Time Reversal Test, Factor Reversal Test.	18

Text Book(s):
1. Statistics – R.S.N Pillai& V. Bagavathi-Sultan Chand& Company
Reference Book(s):

1. Statistical Methods- S.Gupta – Sultan Chand &Sons
2. Statistics –P.R.Vital- Margham Publications.
3. Rajagopalan SP and Sattanathan R B - Business Statistics and Operations Research, Vijay NicoleImprint Private Limited, Chennai

Web Resource(s):

1. https://books.google.co.in/books?isbn=812241 5229
2. https://books.go ogle.co.in/books?isbn=8131301362
3. https://boo ks.google.co.in/book s?isbn=8122418229

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO 1	Explain statistical concepts and present data using tables, graphs, and diagrams.	K1, K2, K3
CO 2	Calculate and apply measures of central tendency in solving problems.	K2, K3
CO 3	Compute and analyze dispersion, skewness, and kurtosis of data.	K3, K4
CO 4	Determine correlation and formulate simple regression equations.	K3, K4
CO 5	Construct index numbers and test their consistency.	K3, K4, K5

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes(PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO5	
CO1	3	3	2	2	2	2	2	3	3	2	2	3	**2.42**
CO2	3	3	3	2	3	2	2	3	3	2	2	3	**2.58**
CO3	3	3	3	2	3	2	2	3	3	2	2	3	**2.58**
CO4	3	2	2	2	2	2	1	2	2	1	2	2	**1.98**
CO5	3	3	2	2	3	2	2	3	3	2	2	3	**2.5**
	Mean Overall Score												2.40
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	H ours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		SKILL ENHANCEMENT COURSE-VI	2	2	25	75	100
Course Title	COMPUTERIZATION IN ACCOUNTING						

Learning Objectives	
LO1	To understand the fundamentals of computerized accounting and introduction of Tally.
LO2	To acquaint with the configuration of Tally screens and menus.
LO3	To impart knowledge of creating ledger, editing and deleting vouchers.
LO4	To develop in creating a stock group in inventory
LO5	To gain knowledge in creating a Budget and inventory report.

SYLLABUS		
Unit	Contents	Hours
I	Introduction: Introduction to Tally - Salient features of Tally - Accounting Features of Tally	6
II	Components of Tally – Create a company - Select company – Shutdown a company - Alter a company - Delete a company	6
III	Introduction to Groups – Single and Multiple Group creation, Display and Altering	6
IV	Introduction to Ledgers - Creating a ledger – Single and multiple ledger creation, display and altering	6
V	Introduction to voucher type - creating - displaying and alternating a voucher type – creating accounting voucher - Introduction to invoices- creating an invoice entry - reports in the tally : basic features of displaying reports - balance sheet - profit & loss account - trial balance – day book	6

Text book(s):
1. Tally.ERP 9, P. Rizwan Ahmed, Margham Publication, 2016
Reference Book(s):
Mastering Tally ERP9: Basic Accounts, Invoice, Inventory – Asok K. Nadhani, BPB Publication Mastering Tally. ERP 9 - Dinesh Maidasani , Firewall Media, New Delhi..

Web Resource(s):
1. https://sscstudy.com/tally-erp-9-book-pdf-free-download/ 2. https://www.sarkarirush.com/tally-erp-9-book-pdf-download/ 3. https://tallyonlinetraining.com 4. https://www.tallyacademy.in 5. https://help.tallysolutions.com

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	**CO Statement**	**Cognitive Level (K-Level)**
CO1	The student will be able to analyze the problems faced in computerized accounting system	**K1, K2**
CO2	The student will be able to create single and multiple groups in creation of company groups in TALLY	**K1, K2, K3**
CO3	The student will be able to develop multiple ledgers and accounting vouchers.	**K2, K3**
CO4	The student will be able to understand the configuration and features of stock item.	**K3, K4**
CO5	The student will be able to develop the inventory reports and cost centre reports.	**K2, K3, K4**

Relationship Matrix:

Course Outcomes (COs)	**Program Outcomes (POs)**							**Program Specific Outcomes (PSOs)**					**Mean Score of COs**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PSO1**	**PSO3**	**PSO3**	**PSO4**	**PSO5**	
CO1	3	2	1	1	3	1	1	2	1	1	2	2	**1.67**
CO2	3	3	2	2	3	1	1	3	2	1	2	2	**2.08**
CO3	3	3	2	2	3	2	1	3	2	2	2	2	**2.25**
CO4	2	2	1	2	2	1	1	2	1	2	2	1	**1.58**
CO5	3	3	2	2	3	2	2	3	2	2	2	3	**2.42**
											Mean Overall Score		2.00
											Correlation		Medium

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	**Correlation**
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV		SKILL ENHANCEMENT COURSE – SEC VII	2	2	25	75	100
Course Title	**PROFESSIONAL SKILL FOR CORPORATE WORLD**						

Learning Objectives	
LO1	To introduce the basic concepts of various skills required to students
LO2	To enable the students to gain knowledge about the Personal Grooming and Importance of Corporate Dressing.
LO3	To learn the need and importance of developing self-confidence
LO4	To understand the etiquettes required in work place
LO5	To introduce the concept of business correspondence

SYLLABUS

Unit	Contents	Hours
I	Importance of personal Communication Skills- Conversation Techniques-Presentation Skills- Interpersonal skills	6
II	Body Language -Making a First Great Impression- Personal Grooming-Importance of Corporate Dressing-Personal grooming tips for men and women	6
III	Building a self – image - need and importance-developing self-confidence and self-respect-Self-care.	6
IV	Business Etiquette-meaning-understanding etiquette in work place-elements of business etiquette-working in diversity Professional Behaviour and its importance	6
V	Business Correspondence - importance of business correspondence- mobile and email etiquettes -Business Card Etiquette – Networking -Dining Etiquette	6

Reference Book(s):

Business Etiquette: A Guide For The Indian Professional Paperback- Shital Kakkar Mehra.

Web Resource(s):

1. https://www.pdfdrive.com/business-etiquette-ibskillsinternational-business-skills- e9959676.html
2. https://archive.org/details/essentialguideto00chan/page/n1/mode/2up

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Knowledge about the basic skill set and grooming	K1 - K2 - K3
CO2	Understanding and exhibition of Business Etiquettes	K3
CO3	Knowledge about the Personal Grooming and Importance of Corporate Dressing.	K3
CO4	Need and importance of developing self-confidence	K4
CO5	Understand the etiquettes required in work place	K2 - K3

Relationship Matrix:

Course Outcomes (COs)	Program Outcomes (POs)							Program Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO3	PSO3	PSO4	PSO5	
CO1	3	3	2	2	2	2	1	3	2	1	2	2	**2.08**
CO2	3	3	2	2	3	2	2	3	2	1	2	3	**2.33**
CO3	3	3	2	2	3	2	2	3	3	2	2	3	**2.5**
CO4	3	2	2	2	2	2	1	2	2	1	2	2	**1.92**
CO5	3	3	2	2	3	2	2	3	3	2	2	3	**2.5**
	Mean Overall Score												2.27
	Correlation												High

3 – Strong, 2- Medium, 1- Low

Mean Overall Score	Correlation
<=1	Low
>1 &<=2	Medium
>2 &<=3	High

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