



# University of Madras

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Undergraduate Programme

Curriculum and Syllabus for

B.Com. Corporate Secretaryship

(With effect from the Academic Year 2023-24)

JUNE 2023

Note: The Board of Studies in Corporate Secretaryship (Common) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.

# Content

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## 1. PREAMBLE

The curriculum of B.Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

## 2. PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

## 3. NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialisation in Corporate Secretaryship is a three-year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customized to provide an understanding of specific regulatory framework which has a direct bearing on the functioning of companies.

## 4. AIM OF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of the functioning of companies stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

## 5. GRADUATE ATTRIBUTES

On completing the B.Com (CS) course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

1. Proficient knowledge about laws, rules and regulations.
2. Interpretation of financial statements.
3. Interpersonal communication.

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

<b>LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.COM (CORPORATE SECRETARYSHIP)</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>3 Years (UG)</b>

<p><b>Programme Outcomes:</b></p>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical Thinking:</b> Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem Solving:</b> Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical Reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p><b>PO6: Research- related skill:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p><b>PO7: Co-operation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p><b>PO10: Information/Digital Literacy:</b> Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety</p>
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<p>Programme Specific Outcomes:</p>	<p><b>PSO1 – Placement:</b></p> <p>To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p><b>PSO2 – Contribution to Business World:</b></p> <p>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO3 – Contribution to the Society:</b></p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>
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#### Highlights of the Revamped Curriculum:

- Ø Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- Ø The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- Ø The General Studies and Mathematics based problem solving skills are included as mandatory components in the ‘Training for Competitive Examinations’ course at the final semester, a first of its kind.
- Ø The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- Ø The Industrial Statistics course is newly introduced in the fourth semester, to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.

- Ø The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Ø Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- Ø State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.

**Value additions in the Revamped Curriculum:**

<b>Semester</b>	<b>Newly introduced Components</b>	<b>Outcome/ Benefits</b>
<b>I</b>	<b>Foundation Course</b> To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Literature and analyzing the world through the literary lens gives rise to a new perspective.	<ul style="list-style-type: none"> <li>Ø Instill confidence among students</li> <li>Ø Create interest for the subject</li> </ul>
<b>I,II,III,IV</b>	<b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> <li>Ø Industry ready graduates</li> <li>Ø Skilled human resource</li> <li>Ø Students are equipped with essential skills to make them employable</li> </ul>
		<ul style="list-style-type: none"> <li>Ø Training on language and communication skills enable the students gain knowledge and exposure in the competitive world.</li> </ul>
		<ul style="list-style-type: none"> <li>Ø Discipline centric skill will improve the Technical knowhow of solving real life problems.</li> </ul>
<b>III,IV,V&amp; VI</b>	Elective papers	<ul style="list-style-type: none"> <li>Ø Strengthening the domain knowledge</li> <li>Ø Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and interdisciplinary nature</li> <li>Ø Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training.</li> </ul>



<b>IV</b>	Elective Papers	<ul style="list-style-type: none"> <li>Ø Exposure to industry moulds students into solution providers</li> <li>Ø Generates Industry ready graduates</li> <li>Ø Employment opportunities enhanced</li> </ul>
<b>V</b>	Elective papers	<ul style="list-style-type: none"> <li>Ø Self-learning is enhanced</li> <li>Ø Application of the concept to real situation is conceived resulting in tangible outcome</li> </ul>
<b>VI</b>	Elective papers	<ul style="list-style-type: none"> <li>Ø Enriches the study beyond the course.</li> <li>Ø Developing are search framework and presenting their independent and intellectual ideas effectively.</li> </ul>
<b>Extra Credits: For Advanced Learners / Honors degree</b>		<ul style="list-style-type: none"> <li>Ø To cater to the needs of peer learners / research aspirants</li> </ul>
<b>Skills acquired from the Courses</b>		Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

**B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP**  
**SYLLABUS WITH EFFECT FROM 2023-2024**

**CORE-I: FINANCIAL ACCOUNTING - I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C1A	5				5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
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. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – 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>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEM 80%</b>									

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## B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP SYLLABUS WITH EFFECT FROM 2023-2024

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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## CORE-II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C1B	5				5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – 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 – Importance – 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

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V	<b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. 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. <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
	<b>Total</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

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<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**