



**VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS)  
AFFILIATED TO BHARATHIAR UNIVERSITY  
KOVAIPUDUR, COIMBATORE - 42**

**AQAR – 2023-2024**

**CRITERIA – 1**

### **1.1.2 Syllabus Revision**

The following details are provided as sample document

1. B.Com., Corporate Secretaryship – Programme Syllabus Revision with Highlighted Copy of Syllabus.
2. Highlighted Copy of Board Of Studies (BOS) Minutes



**Board of Studies Meeting**  
**Department of B. Com CS**

The minutes of the 19<sup>th</sup> meeting of Board of Studies held on 31.05.2023 at 10.00 am at the department.

**Members Present:**

S. No	Name	Category
1	Dr.N.Latha	Chairman
2	Dr.S.David Soundararajan	University Nominee
3	Dr.T.K.Senthilkumar	Subject Expert
4	Dr.S.Renuka Devi	Subject Expert
5	Dr.S.Manivarma	Member
6	Dr.R.Francina PracilaMary	Member
7	Dr.S.Rukshana Begum	Member
8	Ms.T.S.Veena	Member
9	Dr.K.Baby Saranya	Member
10	Ms.P.Suganya	Member
11	Ms.V.Deepa	Member
12	Mr.J Abdul Kalam Ashad	Alumni

The HoD and Chairman of the department of B. Com CS welcomed and introduced all the members and appreciated them for their continuous support, contribution for the development of academic standard and enrichment of the syllabus.

Further Chairman informed the inability of the following member/s to attend the meeting and requested to grant leave of absence.

S. No	Name	Category
1	Mr.N. Naveen Kumar	Industrial Expert

The items of the agenda were taken one by one for discussion and the following resolutions were passed.

**Item 19.1(a):** To consider and approve the syllabi for I semester for the students admitted during the academic year 2023-2024.

The chairman presented the detailed scheme and syllabus for the I semester for the

students admitted from the academic year 2023-2024 onwards. The details of changes made also presented as follows.

**Changes Made:**

Course	Code	Reason
Nil		

**New Course Introduced**

Course	Code	Reason
Nil		

After discussion the following resolution was passed with the above changes and modifications.

**Resolution:**

**Resolved to approve the syllabus for the I semester for the students admitted from the academic year 2023-24 onwards,**

**Item 19.1(b) :** To consider and approve the changes, if any, in the syllabi for III semester for the students admitted during the academic year 2022-2023.

The Chairman presented the detailed syllabus for the III semester for the students admitted from the academic year 2022-2023 onwards. The details of changes made also presented as follows.

**Changes Made:**

Course	Code	Reason
Corporate Practice – I resolved to update the Syllabi with new Programs	22BCSSB1	To make the students to get practical exposure on filling of forms and other commercial Procedure

**New Course Introduced**

Course	Code	Reason
Nil		

After discussion the following resolution was passed with the above changes and modifications.

**Resolution:**

**Resolved to approve the syllabus for the III semester for the students admitted from the academic year 2022-23 onwards,**

**Item 19.1(c):** To consider and approve the changes, if any, in the syllabi for V semester for the students admitted during the academic year 2021-2022.

The Chairman presented the detailed syllabus for the V semester for the students admitted from the academic year 2021-2022 onwards. The details of changes made also presented as follows.

**Changes Made:**

Course	Code	Reason
Taxation –I resolved to include a topic An Overview on ITR forms in Unit 5 of the syllabi.	21BCSE01	To make students gain knowledge about filing of Income tax returns through online mode.

**New Course Introduced**

Course	Code	Reason
Tally and Internet	21BCSP01	To make students get practical knowledge on computerized accounting techniques using Tally.
Corporate Governance and Ethics	21BCS504	To acquire a full coverage of the relevant Concept
Research Methodology	21BCSE02	To Create the awareness about the research and its methods.

After discussion the following resolution was passed with the above changes and modifications.

**Resolution:**

**Resolved to approve the syllabus for the V semester for the students admitted from the academic year 2021-22 onwards,**

**Item 19.2:** To approve the panel of examiners for question paper setting, Practical examination and evaluation of answer scripts for the odd semester of the academic year 2023-2024.

The Chairman presented the panel of examiners for question paper setting, practical examination and evaluation of answer scripts for the odd semester of the academic year 2023-2024.


**Resolution:**

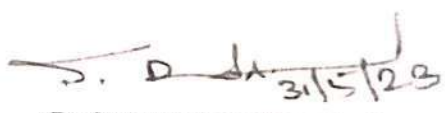
**Resolved to approve the panel of examiners for question paper setting, practical examination and evaluation of answer scripts for the odd semester of the academic year 2023-2024.**

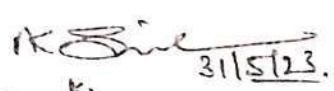
**Item 19.3:** To consider and approve any other item brought forward by the Chairman and the members of the board.

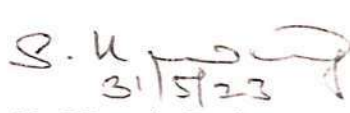
No other item was brought forward.

Finally the Chairman thanked all the members for their cooperation and contribution in enriching the syllabus with active participation in the meeting and sought the same spirit in the future also. The meeting was closed with formal vote of thanks proposed by Dr. R. Francina Pracila Mary.


  
(Dr. N Latha)  
Chairman


  
(Dr.S.David Soundararajan)  
University Nominee


  
(Dr.T.Senthilkumar)  
Subject Expert

  
(Dr.S.Renuka Devi)  
Subject Expert


(Mr.R. Naveen Kumar)  
Industrial Expert


  
(Dr.S.Manivarma)  
Member


  
(Dr.R.Francina PracilaMary)  
Member


  
(Dr.S.Rukshana Begum)  
Member


  
(Ms.T.S.Veena)  
Member

  
(Dr.K.Baby Saranya)  
Member

  
(Ms.P.Suganya)  
Member

  
(Ms.V.Deepa)  
Member

  
(Mr.J Abdul Kalam Ashad)  
Alumni

  
Signature of the Principal



# VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE

An Autonomous Institution, Affiliated to Bharathiar University and Approved by AICTE

Re-Accredited by NAAC with 'B++' Grade

KOVAIPUDUR, COIMBATORE - 6410 042

Phone: 0422-2605162 E-mail: principal@vlbjcas.ac.in Website: www.vlbjeas.ac.in

## Board of Studies Meeting

### Department of B. Com CS

The minutes of the 20<sup>th</sup> meeting of Board of Studies held on 18.11.2023 at 10.00 am at the department.

#### Members Present:

S. No	Name	Category
1	Dr.N.Latha	Chairman
2	Dr.T.K.Senthilkumar	Subject Expert
3	Dr.S.Renuka Devi	Subject Expert
4	Dr.S.Manivarma	Member
5	Dr.R.Francina PracilaMary	Member
6	Dr.S.Rukshana Begum	Member
7	Ms.T.S.Veena	Member
8	Dr.K.Baby Saranya	Member
9	Ms.S.ShobanaSindhu	Member
10	Ms.C.J.Srinivetha	Member
11	Mr.J Abdul Kalam Ashad	Alumni

The HoD and Chairman of the department of B. Com CS welcomed and introduced all the members and appreciated them for their continuous support, contribution for the development of academic standard and enrichment of the syllabus.

Further Chairman informed the inability of the following member/s to attend the meeting and requested to grant leave of absence.

S. No	Name	Category
1	Dr.S.David Soundararajan	University Nominee
2	Mr.N. Naveen Kumar	Industrial Expert

The items of the agenda were taken one by one for discussion and the following resolutions were passed.

**Item 20.1(a):** To consider and approve the syllabi for II semester for the students admitted during the academic year 2023-2024.

The chairman presented the detailed scheme and syllabus for the II semester for the students admitted from the academic year 2023-2024 onwards. The details of changes made also presented as follows.

### New Course Introduced

Course	Code	Reason
Corporate Insurance	23 BCS202	To make the students to know the role of Insurance in Corporate
Ms Office Automation	23 BC SA02	To acquire a full knowledge on MS Office

After discussion the following resolution was passed with the above changes and modifications.

#### Resolution:

Resolved to approve the syllabus for the II semester for the students admitted from the academic year 2023-24 onwards,

Item 20.1(b) : To consider and approve the changes, if any, in the syllabi for IV semester for the students admitted during the academic year 2022-2023.

The Chairman presented the detailed syllabus for the IV semester for the students admitted from the academic year 2022-2023 onwards. The details of changes made also presented as follows.

#### Changes Made:

Course	Code	Reason
CLSP-II resolved to update the Syllabi with Secretarial Standards (SS1 & SS2) in Unit I	22BCS402	As per the revision of the act, it is mandatory to update the Amendments in Companies Act.
Corporate Communication resolved to include recent trends in MIS in Unit V of Syllabi.	22BCS404	To make the students to know the recent aspects in MIS.

### New Course Introduced

Course	Code	Reason
Corporate Training and Development	22BCSSB4	To provide practical exposure and hands on training on the relevant Concept

After discussion the following resolution was passed with the above changes and modifications.

#### Resolution:

Resolved to approve the syllabus for the IV semester for the students admitted from the academic year 2022-23 onwards,

Item 20.1(c): To consider and approve the changes, if any, in the syllabi for VI semester for the students admitted during the academic year 2021-2022.

The Chairman presented the detailed syllabus for the V semester for the students admitted from the academic year 2021-2022 onwards. The details of changes made also presented as follows.

**Changes Made:**

Course	Code	Reason
Securities Law and Financial Markets resolved to include a topic Role of Financial markets in the Indian Secondary development and the syllabi has been re arranged as per the continuity.	21BCS603	To make the students acquire knowledge on importance of Financial markets in development of Nation.

**New Course Introduced**

Course	Code	Reason
Corporate Social Responsibility	22BCSE05	To make students get an idea on CSR.
Stake Holders and Governance	22BCSE06	To acquire a full coverage of the relevant Concept
Corporate Culture and Practice	22BCSE08	To acquire good exposure on Corporate Culture.
Derivatives and Risk Management	22BCSE09	To create an awareness on how to manage the risk on Derivatives

After discussion the following resolution was passed with the above changes and modifications.

**Resolution:**

**Resolved to approve the syllabus for the VI semester for the students admitted from the academic year 2021-22 onwards,**

**Item 20.2:** To approve the panel of examiners for question paper setting, Practical examination and evaluation of answer scripts for the even semester of the academic year 2023-2024.

The Chairman presented the panel of examiners for question paper setting, practical examination and evaluation of answer scripts for the even semester of the academic year 2023-2024.

**Resolution:**

**Resolved to approve the panel of examiners for question paper setting, practical examination and evaluation of answer scripts for the even semester of the academic year 2023-2024.**

**Item 20.3:** To consider and approve any other item brought forward by the Chairman and the members of the board.

No other item was brought forward.

Finally the Chairman thanked all the members for their cooperation and contribution in enriching the syllabus with active participation in the meeting and sought the same spirit in the future also. The meeting was closed with formal vote of thanks proposed by Dr. R. Francina Pracila Mary.



*N. Latha*  
(Dr. N Latha)  
**Chairman**

(Dr.S.David Soundararajan)  
**University Nominee**

*T.K. Senthilkumar*  
(Dr.T.K.Senthilkumar)  
**Subject Expert**

*S. Renuka Devi*  
(Dr.S.Renuka Devi)  
**Subject Expert**

(Mr.N. Naveen Kumar)  
**Industrial Expert**

*S. Manivarma*  
(Dr.S.Manivarma)  
**Member**

*R. Francina Pracila Mary*  
(Dr.R.Francina PracilaMary)  
**Member**

*S. Ruksana Begum*  
(Dr.S.Ruksana Begum)  
**Member**

*T.S. Veena*  
(Ms.T.S.Veena)  
**Member**

*K. Baby Saranya*  
(Dr.K.Baby Saranya)  
**Member**

*S. Shobana Sindhu*  
(Ms.S.ShobanaSindhu)  
**Member**

*C.J. Nivetha*  
(Ms.C.J.Nivetha)  
**Member**

*J. Abdul Kalam Ashad*  
( Mr.J Abdul Kalam Ashad)  
**Alumni**



*V.L.B. Janakiammal*  
Signature of the Principal  
V.L.B. JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS)  
KOVAIPUDUR, COIMBATORE-641 042

**VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE**  
(AUTONOMOUS)  
**BCOM CS**

Scheme of Examination (CBCS with OBE pattern)

For the candidates admitted from the academic year 2021-2022 onwards

Part	Sub Code	Subject Title	Ins.Hrs/ Week	Examination					
				Dur. Hrs.	CIA	CEE	Total	Credit	
<b>SEMESTER I</b>									
I	21LATA01/ 21LAHI01/ 21LAMY01/ 21LAFR01	Language – I Tamil I /Hindi I /Malayalam I /French I	5	3	50	50	100	3	
	II	21ENG001	English –I	5	3	50	50	100	3
	III	21BCS101	Core 1 - Fundamentals of Accounting	6	3	50	50	100	4
	III	21BCS102	Core 2 - Management Concepts	6	3	50	50	100	4
III	21BCSA01	Allied 1- Managerial Economics	6	3	50	50	100	4	
IV	21UFCA01	Foundation Course I : EVS	2	2	-	50	50	2	
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>	
<b>SEMESTER II</b>									
I	21LATA02/ 21LAHI02/ 21LAMY02/ 21LAFR02	Language –II Tamil II/Hindi II/Malayalam II/French II	5	3	50	50	100	3	
	II	21ENG002	English – II	5	3	50	50	100	3
	III	21BCS201	Core 3 - Financial Accounting - I	6	3	50	50	100	4
	III	21BCS202	Core 4 - Law of Insurance	6	3	50	50	100	4
III	21BCSA02	Allied 2 – Fundamentals of Information Technology	6	3	50	50	100	4	
IV	21UFCA02	Foundation Course II: Value Education	2	2	-	50	50	2	
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>	
<b>SEMESTER III</b>									

III	21BCS301	Core 5- Financial Accounting -II	6	3	50	50	100	4
III	21BCS302	Core 6 -Elements of Business Laws	5	3	50	50	100	4
III	21BCS303	Core 7- Company Law and Secretarial Practice -I	5	3	50	50	100	4
III	21BCS304	Core 8 - Principles of Marketing	4	3	50	50	100	4
III	21BCSA03	Allied 3- Business Mathematics	5	3	50	50	100	4
III	21BCSSB1/ 21BCSSB2	SBC 1 Corporate Practice- I/ Entrepreneurial Development	3	3	30	45	75	3
IV	21BTA001/ 21ATA001/ 21BCSOE1	OEC 1: Basic Tamil-I/ Advanced Tamil-I / Multi media	2	2	-	50	50	2
	<b>Total</b>		<b>30</b>					<b>625</b>

### SEMESTER IV

III	21BCS401	Core 9 - Corporate Accounting-I	6	3	50	50	100	4
III	21BCS402	Core 10- Company Law and Secretarial Practice -II	5	3	50	50	100	4
III	21BCS403	Core 11 -General Law	5	3	50	50	100	4
III	21BCS404	Core 12 - Corporate Communication	4	3	50	50	100	4
III	21BCSA04	Allied 4- Business Statistics	5	3	50	50	100	4
III	21BCSSB3/ 21BCSSB4	SBC 2- Corporate Practice -II /Securities Management	3	3	30	45	75	3
IV	21BTA002/ 21ATA002 21OEC002	OEC 2: Basic Tamil-II / Advanced Tamil-II / Communicative English	2	2	-	50	50	2
V	21NSS001/ 21NCC001/ 21SPT001/ 21EXT001	SOC 1: NCC/NSS/Sports/Extension Activities	-	-	50	-	50	2
	<b>Total</b>		<b>30</b>					<b>675</b>

**SEMESTER V**

III	21BCS501	Core 13 - Corporate Accounting-II	6	3	50	50	100	4
III	21BCS502	Core 14- Cost Accounting	5	3	50	50	100	4
III	21BCS503	Core 15 - Industrial and Labour Laws	5	3	50	50	100	4
III	21BCS504	Core 16 - Corporate Governance and Ethics	4	3	50	50	100	4
III	21BCSP01	Core Lab 1- Tally and Internet	5	3	50	50	100	4
III	21BCSE01/ 21BCSE02/ 21BCSE03	Elective 1 - Taxation -I/ Research Methodology / Organizational Behavior	5	3	50	50	100	4
III	21BCSITI	Institutional Training	-	-	-	-	-	-
<b>Total</b>			<b>30</b>				<b>600</b>	<b>24</b>

**SEMESTER VI**

III	21BCS601	Core 17 - Accounting For Management	6	3	50	50	100	4
III	21BCS602	Core 18 - Corporate and Economic Law	5	3	50	50	100	4
III	21BCS603	Core 19 - Securities Law and Financial Markets	5	3	50	50	100	4
III	21BCSE04/ 21BCSE05/ 21BCSE06	Elective 2- Taxation -II/ Investment Management/ Retail Business Management	5	3	50	50	100	4
III	21BCSE07/ 21BCSE08/ 21BCSE09	Elective 3 - Auditing Practice and Principles/ Working Capital Management/ Business Environment	5	3	50	50	100	4
III	21BCSPR1	Project and Viva Voce	4	3	50	50	100	4
<b>Total</b>			<b>30</b>				<b>600</b>	<b>24</b>
<b>Total</b>							<b>3600</b>	<b>140</b>

### List of Skill Based Courses

S.No.	Sem	Code	Subject Title	Credits
1	III	21BCSSB1	Corporate Practice I	3
2	III	21BCSSB2	Entrepreneurial Development	3
3	IV	21BCSSB3	Corporate Practice II	3
4	IV	21BCSSB4	Securities Management	3

### List Elective Courses

S.No	Sem	Code	Subject Title	Credits
<b>Elective I</b>				
1	V	21BCSE01	Taxation -I	4
2	V	21BCSE02	Research Methodology	4
3	V	21BCSE03	Organizational Behavior	4
<b>Elective II</b>				
4	VI	21BCSE04	Taxation -II	4
5	VI	21BCSE05	Investment Management	4
6	VI	21BCSE06	Retail Business Management	4
<b>Elective III</b>				
7	VI	21BCSE07	Auditing Practice and Principles	4
8	VI	21BCSE08	Working Capital Management	4
9	VI	21BCSE09	Business Environment	4

### List of Open Elective Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BTA001	Basic Tamil-I	2
2	III	21ATA001	Advanced Tamil-I	2
3	III/IV	21OCE002	Communicative English	2
4	III	21BAEOE1	PC Software	2
5	III	21BBAOE1	Multimedia and its Applications	2
6	III	21BAC0E1	Multimedia and its Applications	2
7	III	21BCM0E1	Aptitude and Logical Reasoning	2
8	III	21BCC0E1	Human Resource Management	2
9	III	21BCSOE1	Multi Media	2
10	III	21BCIOE1	E Business	2
11	III	21BCPOE1	Web Designing	2
12	III	21BHMOE1	Communicative Hindi - I	2

13	III	21BVCOE1	E-Commerce	2
14	IV	21BTA002	Basic Tamil-II	2
15	IV	21ATA002	Advanced Tamil-II	2
16	IV	21BAEOE2	Introduction to Information Security	2
17	IV	21BCAOE1	Banking Theory	2
18	IV	21BSCOE1	Management Information System	2
19	IV	21BITOE1	Microprocessor and its Applications	2
20	IV	21BCTOE1	Mathematical Aptitude	2
21	IV	21BMAOE1	Basics of Internet	2
22	IV	21BESOE1	Web Designing	2
23	IV	21BHMOE2	Communicative Hindi - II	2
24	IV	21BCDOE1	Introduction to Research	2
25	IV	21BVCOE2	Basics of Sound and Acoustics	2

**List of Extra Credit Courses**

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BCSAC1	Corporate Ethics and Sustainability	2
2	IV	21BCSAC2	Intellectual Property Rights Law and Practice	2
3	V	21BCSAC3	Swayam /MOOC /NPTEL courses (any one)	2

**Summary**

Part	No of Papers	Total Credits	Total Marks
I Language	2	6	200
II English	2	6	200
III –Core (Theory)	19	76	1900
III –Core (Lab)	1	4	100
III – Allied	4	16	400
III – Elective	3	12	300
III – SBC	2	6	150
III –Project	1	4	100
IV –Foundation Course	2	4	100
IV – OEC	2	4	100
V –NSS/NCC/Sports/Ext.Activity	1	2	50
<b>Total</b>	<b>39</b>	<b>140</b>	<b>3600</b>

SEMESTER – V

**PART III – ELECTIVE I: TAXATION -I**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCSE01	Taxation -I	Elective 1	48	12	0	4

**Preamble:** To focus on key aspects of essentials in Taxation

**Prerequisite :** Basic Knowledge in Direct Taxes

**Course outcomes (COs):**

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level
CO1	To introduce the basic concept of Income Tax	K1
CO2	Understanding and familiarizing the different know-how and heads of income with its components	K2
CO3	To acquire the knowledge about income from house property as a concept	K4
CO4	To enlighten the concept of income from other source	K4
CO5	To determine the concept of assessment of individual	K2

**Mapping with Program Outcomes:**

COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10
CO1	S	L	M	M	S	M	M	S	S	M
CO2	M	L	M	L	S	M	L	S	M	S
CO3	S	S	M	S	M	L	S	L	L	S
CO4	M	S	L	L	L	S	S	M	M	L
CO5	M	M	S	M	M	S	M	S	S	S

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	Income tax-Definition of Income tax – Tax Planning-Authorities – Assessment year - previous year-Assessee Scope of Income-Charge of tax Residential status-Exempted Income.	12	<a href="https://youtu.be/5_jzLdRgcwY">https://youtu.be/5_jzLdRgcwY</a>
II	Heads of income- Income from salaries – Income from house property	12	<a href="https://youtu.be/GuQKn3UljTY">https://youtu.be/GuQKn3UljTY</a>
III	Profits and Gains of business or Profession – Income from other sources.	12	<a href="https://youtu.be/Yhg73eqcPSI">https://youtu.be/Yhg73eqcPSI</a>
IV	Capital gains- Exception and Provisions - Deductions from Gross Total Income.	12	<a href="https://youtu.be/EJ-8gQ-Jick">https://youtu.be/EJ-8gQ-Jick</a>
V	Set-off and Carry Forward of losses – Aggregation of Income- Computation of tax Liability- Assessment of Individuals- <b>Overview on ITR forms.</b>	12	<a href="https://youtu.be/UzEMJGQIUI">https://youtu.be/UzEMJGQIUI</a>
	<b>Total</b>	<b>60</b>	
<b>Text Book.</b> 1. Gaur.V.P and Narang.D.B, Puja Gahai,Rajeev Puri , Income Tax ,50 <sup>th</sup> edition, Kalyani Publishers , 2022, New Delhi. (Assessment year 2023-24)			
<b>Reference Books:</b> 1. Prasad, Bhawathi, Direct tax Law and Practice, Wishwa Prakashan Publications , Year 2010.			
<b>Websites</b> 1. <a href="https://youtu.be/HU_9bkn8P4A">https://youtu.be/HU_9bkn8P4A</a> 2. <a href="https://youtu.be/saOtcilWIFY">https://youtu.be/saOtcilWIFY</a>			
<b>Learning Methods (*):</b> Assignment/Seminar/Industrial Visit			



**VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE**  
(AUTONOMOUS)  
BCOM CS

Scheme of Examination (CBCS with OBE pattern)

For the candidates admitted from the academic year 2021-2022 onwards

Part	Sub Code	Subject Title	Ins.Hrs/ Week	Examination				Total	Credit
				Dur. Hrs.	CIA	CEE			
<b>SEMESTER I</b>									
I	21LATA01/ 21LAHI01/ 21LAMY01/ 21LAFR01	Language – I Tamil I /Hindi I /Malayalam I /French I	5	3	50	50	100	3	
II	21ENG001	English –I	5	3	50	50	100	3	
III	21BCS101	Core 1 - Fundamentals of Accounting	6	3	50	50	100	4	
III	21BCS102	Core 2 - Management Concepts	6	3	50	50	100	4	
III	21BCSA01	Allied 1- Managerial Economics	6	3	50	50	100	4	
IV	21UFCA01	Foundation Course I : EVS	2	2	-	50	50	2	
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>	
<b>SEMESTER II</b>									
I	21LATA02/ 21LAHI02/ 21LAMY02/ 21LAFR02	Language –II Tamil II/Hindi II/Malayalam II/French II	5	3	50	50	100	3	
II	21ENG002	English – II	5	3	50	50	100	3	
III	21BCS201	Core 3 - Financial Accounting - I	6	3	50	50	100	4	
III	21BCS202	Core 4 - Law of Insurance	6	3	50	50	100	4	
III	21BCSA02	Allied 2 – Fundamentals of Information Technology	6	3	50	50	100	4	
IV	21UFCA02	Foundation Course II: Value Education	2	2	-	50	50	2	
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>	
<b>SEMESTER III</b>									

III	21BCS301	Core 5- Financial Accounting -II	6	3	50	50	100	4
III	21BCS302	Core 6 -Elements of Business Laws	5	3	50	50	100	4
III	21BCS303	Core 7- Company Law and Secretarial Practice -I	5	3	50	50	100	4
III	21BCS304	Core 8 - Principles of Marketing	4	3	50	50	100	4
III	21BCSA03	Allied 3- Business Mathematics	5	3	50	50	100	4
III	21BCSSB1/ 21BCSSB2	SBC 1 Corporate Practice- I/ Entrepreneurial Development	3	3	30	45	75	3
IV	21BTA001/ 21ATA001/ 21BCSOE1	OEC 1: Basic Tamil-I/ Advanced Tamil-I / Multi media	2	2	-	50	50	2
		<b>Total</b>	<b>30</b>				<b>625</b>	<b>25</b>

#### SEMESTER IV

III	21BCS401	Core 9 - Corporate Accounting-I	6	3	50	50	100	4
III	21BCS402	Core 10- Company Law and Secretarial Practice -II	5	3	50	50	100	4
III	21BCS403	Core 11 -General Law	5	3	50	50	100	4
III	21BCS404	Core 12 - Corporate Communication	4	3	50	50	100	4
III	21BCSA04	Allied 4 - Business Statistics	5	3	50	50	100	4
III	21BCSSB3/ 21BCSSB4	SBC 2- Corporate Practice -II /Securities Management	3	3	30	45	75	3
IV	21BTA002/ 21ATA002 21OEC002	OEC 2: Basic Tamil-II / Advanced Tamil-II / Communicative English	2	2	-	50	50	2
V	21NSS001/ 21NCC001/ 21SPT001/ 21EXT001	SOC 1: NCC/NSS/Sports/Extension Activities	-	-	50	-	50	2
		<b>Total</b>	<b>30</b>				<b>675</b>	<b>27</b>

SEMESTER V								
III	21BCS501	Core 13 - Corporate Accounting-II	6	3	50	50	100	4
III	21BCS502	Core 14- Cost Accounting	5	3	50	50	100	4
III	21BCS503	Core 15 - Industrial and Labour Laws	5	3	50	50	100	4
III	21BCS504	Core 16 - Corporate Governance and Ethics	4	3	50	50	100	4
III	21BCSP01	Core Lab 1- Tally and Internet	5	3	50	50	100	4
III	21BCSE01/	Elective 1 - Taxation -I/	5	3	50	50	100	4
	21BCSE02/	Research Methodology /						
	21BCSE03	Organizational Behavior						
III	21BCSITI	Institutional Training	-	-	-	-	-	-
<b>Total</b>			<b>30</b>				<b>600</b>	<b>24</b>
SEMESTER VI								
III	21BCS601	Core 17 - Accounting For Management	6	3	50	50	100	4
III	21BCS602	Core 18 - Corporate and Economic Law	5	3	50	50	100	4
III	21BCS603	Core 19 - Securities Law and Financial Markets	5	3	50	50	100	4
III	21BCSE04/	Elective 2- Taxation -II/	5	3	50	50	100	4
	21BCSE05/	Corporate Social Responsibility/						
	21BCSE06	Stake holders and Governance						
III	21BCSE07/	Elective 3 - Auditing Practice and	5	3	50	50	100	4
	21BCSE08/	Principles/ Corporate Culture and						
	21BCSE09	Practice/ Derivatives and Risk Management						
III	21BCSPR1	Project and Viva Voce	4	3	50	50	100	4
<b>Total</b>			<b>30</b>				<b>600</b>	<b>24</b>
<b>Total</b>							<b>3600</b>	<b>140</b>

#### List of Skill Based Courses

S.No.	Sem	Code	Subject Title	Credits
1	III	21BCSSB1	Corporate Practice I	3

2	III	21BCSSB2	Entrepreneurial Development	3
3	IV	21BCSSB3	Corporate Practice II	3
4	IV	21BCSSB4	Securities Management	3

#### List Elective Courses

S.No	Sem	Code	Subject Title	Credits
<b>Elective I</b>				
1	V	21BCSE01	Taxation -I	4
2	V	21BCSE02	Research Methodology	4
3	V	21BCSE03	Organizational Behavior	4
<b>Elective II</b>				
4	VI	21BCSE04	Taxation -II	4
5	VI	21BCSE05	Corporate Social Responsibility	4
6	VI	21BCSE06	Stake holders and Governance	4
<b>Elective III</b>				
7	VI	21BCSE07	Auditing Practice and Principles	4
8	VI	21BCSE08	Corporate Culture and Practice/	4
9	VI	21BCSE09	Derivatives and Risk Management	4

#### List of Open Elective Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BTA001	Basic Tamil-I	2
2	III	21ATA001	Advanced Tamil-I	2
3	III/IV	21OCE002	Communicative English	2
4	III	21BAEOE1	PC Software	2
5	III	21BBAOE1	Multimedia and its Applications	2
6	III	21BAC0E1	Multimedia and its Applications	2
7	III	21BCM0E1	Aptitude and Logical Reasoning	2
8	III	21BCC0E1	Human Resource Management	2
9	III	21BCSOE1	Multi Media	2
10	III	21BCIOE1	E Business	2
11	III	21BCPOE1	Web Designing	2
12	III	21BHMOE1	Communicative Hindi - I	2
13	III	21BVCOE1	E-Commerce	2
14	IV	21BTA002	Basic Tamil-II	2
15	IV	21ATA002	Advanced Tamil-II	2

16	IV	21BAEOE2	Introduction to Information Security	2
17	IV	21BCAOE1	Banking Theory	2
18	IV	21BSCOE1	Management Information System	2
19	IV	21BITOE1	Microprocessor and its Applications	2
20	IV	21BCTOE1	Mathematical Aptitude	2
21	IV	21BMAOE1	Basics of Internet	2
22	IV	21BESOE1	Web Designing	2
23	IV	21BHMOE2	Communicative Hindi - II	2
24	IV	21BCDOE1	Introduction to Research	2
25	IV	21BVCOE2	Basics of Sound and Acoustics	2

#### List of Extra Credit Courses

S.No	Sem:	Subject Code	Subject Name	Credits
1	III	21BCSAC1	Corporate Ethics and Sustainability	2
2	IV	21BCSAC2	Intellectual Property Rights Law and Practice	2
3	V	21BCSAC3	Swayam /MOOC /NPTEL courses (any one)	2

#### Summary

Part	No of Papers	Total Credits	Total Marks
I Language	2	6	200
II English	2	6	200
III –Core (Theory)	19	76	1900
III –Core (Lab)	1	4	100
III – Allied	4	16	400
III – Elective	3	12	300
III – SBC	2	6	150
III –Project	1	4	100
IV –Foundation Course	2	4	100
IV – OEC	2	4	100
V –NSS/NCC/Sports/Ext.Activity	1	2	50
<b>Total</b>	<b>39</b>	<b>140</b>	<b>3600</b>

**SEMESTER – VI**  
**PART III - CORE19 - SECURITIES LAW AND FINANCIAL MARKETS**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCS603	Securities Law and Financial Markets	Core 19	48	12	0	4

**Preamble:** To focus on key aspects of Securities Law and Financial Markets

**Prerequisite:** Education regarding the students to acquire theoretical knowledge in Securities Law and Financial Markets

**Course outcomes (COs):**

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level
CO1	Summarize the Financial and money market	K2
CO2	Determine the concept of Securities regulation Act 1956	K3
CO3	Analyze the basic concept of intermediaries and their roles	K4
CO4	Develop the aware about SEBI and Mutual Fund	K3
CO5	Demonstrate the concept of Depositories Act 1996	K2

**Mapping with Program Outcomes**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10
CO1	M	S	S	M	L	M	M	S	L	M
CO2	M	L	M	M	M	S	M	S	L	S
CO3	L	M	L	S	S	S	S	M	S	M
CO4	M	M	S	L	S	L	S	L	M	S
CO5	S	L	M	S	M	M	L	S	S	L

S – Strong; L – Low; M – Medium

## Syllabus

Unit	Course content	Hours	E-Contents/ E-Resources
I	Financial Markets-Capital Markets-Money Market-Participants and Instruments in Capital Market and Money Market. Role of Financial market in the Indian Secondary development.	12	<a href="https://www.youtube.com/watch?v=xdEpzVCgRLI">https://www.youtube.com/watch?v=xdEpzVCgRLI</a>
II	New Issue Market-Parties Involved In The New Issue Market-Government And Statutory Agencies-Collection Centers-Placement of Issue-Allotment of Shares-Investors Protection In The Primary Market-Secondary Market-Role of Intermediaries.	12	<a href="https://www.youtube.com/watch?v=-tlhEvdP6Tpg">https://www.youtube.com/watch?v=-tlhEvdP6Tpg</a>
III	Securities Contract [Regulation] Act, 1956-Objectives of The Act Regulatory Framework Governing Indian Capital Market-Role And Powers of SEBI- Recognition of Stock Exchanges-Bye Laws-Membership In Stock Exchanges-Eligibility-Powers of Central Government.	12	<a href="https://www.youtube.com/watch?v=BNiTVfxQY4I">https://www.youtube.com/watch?v=BNiTVfxQY4I</a>
IV	Mutual Fund-Meaning-Definitions-Types-Performance, Evaluation-SEBI-Regulations of Mutual Funds-Present Status.	12	<a href="https://www.youtube.com/watch?v=PbldLCsspgE">https://www.youtube.com/watch?v=PbldLCsspgE</a>
V	Depositories Act 1996-Importance-Definition-Depository Participants -Dematerialization-Opening Of DEMAT- SEBI Regulation.	12	<a href="https://www.youtube.com/watch?v=DtMlvB4rYqU">https://www.youtube.com/watch?v=DtMlvB4rYqU</a>
<b>Total</b>		<b>60</b>	

**Text Book**

1. Gardon and Natarajan.K. Financial Markets and Services, 10<sup>th</sup> Edition, Himalaya Publications, Year 2016.

**Reference Books:**

1. P.Pandian, Financial Markets and Services, 3<sup>rd</sup> Edition, Sultan Chand & Sons, Year 2017.
2. Dr.S.Guruswamy, Financial Markets and Institutions, 6<sup>th</sup> Edition, Vijay Nicole Imprints Pvt Ltd, Year 2016.

**Websites**

<https://www.investopedia.com/terms/s/security.asp>

[https://www.nism.ac.in/knowledge\\_base/understand-the-basics-of-securities-markets](https://www.nism.ac.in/knowledge_base/understand-the-basics-of-securities-markets)

**Learning Methods (\*):**

Assignment/Seminar/Industrial Visit

**B.Com (CS)**

**Scheme of Examination (CBCS with OBE pattern)**

For the candidates admitted from the academic year 2023-2024 onwards

Part	Sub Code	Subject Title	Ins.Hrs/	Examination				
				Dur. Hrs.	CIA	CEE	Total	Credit
<b>SEMESTER I</b>								
I	22LATA01/ 22LAHI01/ 22LAMY01/ 22LAFR01	Language – I Tamil I /Hindi I /Malayalam I /French I	5	3	50	50	100	3
II	22ENG001	English –I	5	3	50	50	100	3
III	22BCS101	Core 1 - Fundamentals of Accounting	6	3	50	50	100	4
III	22BCS102	Core 2 - Management Concepts	6	3	50	50	100	4
III	22BCSA01	Allied 1- Managerial Economics	6	3	50	50	100	4
IV	22UFCA01	Foundation Course I : EVS	2	2	-	50	50	2
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER II</b>								
I	22LATA02/ 22LAHI02/ 22LAMY02/ 22LAFR02	Language –II Tamil II/Hindi II/Malayalam II/French II	5	3	50	50	100	3
II	22ENG002	English – II	5	3	50	50	100	3
III	22BCS201	Core 3 - Financial Accounting - I	6	3	50	50	100	4
III	22BCS202	Core 4 - Law of Insurance	6	3	50	50	100	4
III	22BCSA02	Allied 2 – Fundamentals of Information Technology	6	3	50	50	100	4
IV	22UFCA02	Foundation Course II: Value Education	2	2	-	50	50	2
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER III</b>								
	22LATA03/ 22LAHI03/	Language – III	3	3	50	50	100	2



	22LAMY03/ 22LAFR03	Tamil III / Hindi III / Malayalam III / French III							
	22ENG003	English -III	3	3	50	50	100	2	
III	22BCS301	Core 5- Financial Accounting -II	5	3	50	50	100	4	
III	22BCS302	Core 6 -Elements of Business Laws	5	3	50	50	100	4	
III	22BCS303	Core 7- Company Law and Secretarial Practice -I	4	3	50	50	100	4	
III	22BCS304	Core 8 - Principles of Marketing	3	3	50	50	100	4	
III	22BCSA03	Allied 3- Business Mathematics	4	3	50	50	100	4	
III	22BCSSBI/ 22BCSSB2	SBC 1 Corporate Practice- I/ Entrepreneurial Development	2	3	30	45	75	3	
IV	22BTA001/ 22ATA001/ 22BCAOE1	OEC 1: Basic Tamil-I- Advanced Tamil-I / Multi media	2	2	-	50	50	2	
		<b>Total</b>	<b>31</b>				<b>825</b>	<b>29</b>	

#### SEMESTER IV

	22LATA03/ 22LAHI03/ 22LAMY03/ 22LAFR03	Language -III- Tamil III / Hindi III / Malayalam III / French III	3	3	50	50	100	2	
	22ENG003	English -III	3	3	50	50	100	2	
III	22BCS401	Core 9 - Corporate Accounting-I	5	3	50	50	100	4	
III	22BCS402	Core 10- Company Law and Secretarial Practice -II	4	3	50	50	100	4	
III	22BCS403	Core 11 -General Law	5	3	50	50	100	4	
III	22BCS404	Core 12 - Corporate Communication	3	3	50	50	100	4	
III	22BCSA04	Allied 4 - Business Statistics	4	3	50	50	100	4	
III	22BCSSB3/ 22BCSSB4	SBC 2- Corporate Practice -II /Corporate Finance	2	3	30	45	75	3	

IV	22BTA002/ 22ATA002 22OEC002	OEC 2: Basic Tamil-II / Advanced Tamil-II / Communicative English	2	2	—	50	50	2
		<b>Total</b>	<b>31</b>				<b>825</b>	<b>29</b>

#### SEMESTER V

III	22BCS501	Core 13 - Corporate Accounting-II	6	3	50	50	100	4
III	22BCS502	Core 14- Cost Accounting	5	3	50	50	100	4
III	22BCS503	Core 15 - Industrial and Labour Laws	5	3	50	50	100	4
III	22BCS504	Core 16 - Corporate Governance and Ethics	4	3	50	50	100	4
III	22BCSP01	Core Practical - Tally and Internet	5	3	50	50	100	4
III	22BCSE01/ 22BCSE02/ 22BCSE03	Elective 1 - Taxation -I/ Research Methodology / Organizational Behavior	5	3	50	50	100	4
III	22BCSITI	Institutional Training	-	-	-	-	-	-
		<b>Total</b>	<b>30</b>				<b>600</b>	<b>24</b>

#### SEMESTER VI

III	22BCS601	Core 17 - Accounting For Management	6	3	50	50	100	4
III	22BCS602	Core 18 - Corporate and Economic Law	5	3	50	50	100	4
III	22BCS603	Core 19 - Securities Law and Financial Markets	5	3	50	50	100	4
III	22BCSE04/ 22BCSE05/ 22BCSE06	Elective 2- Taxation -II/ Investment Management/ Retail Business Management	5	3	50	50	100	4
III	22BCSE07/ 22BCSE08/ 22BCSE09	Elective 3 - Auditing Practice and Principles/ Working Capital Management/ Business Environment	5	3	50	50	100	4
III	22BCSPR1	Project and Viva Voce	4	3	50	50	100	4
V	22NSS001/ 22NCC001/	SOC 1: NCC/NSS/Sports/Extension Activities	—	—	50	-	50	2

22SPT001/ 22EXT001									
		<b>Total</b>	<b>30</b>				<b>650</b>	<b>26</b>	
							<b>Total</b>	<b>4000</b>	<b>148</b>

**List of Skill Based Courses**

S.No.	Sem	Code	Subject Title	Credits
1	III	22BCSSB1	Corporate Practice I	3
2	III	22BCSSB2	Entrepreneurial Development	3
3	IV	22BCSSB3	Corporate Practice II	3
4	IV	22BCSSB4	Securities Management	3

**List Elective Courses**

S.No	Sem	Code	Subject Title	Credits
<b>Elective I</b>				
1	V	22BCSE01	Taxation -I	4
2	V	22BCSE02	Research Methodology	4
3	V	22BCSE03	Organizational Behavior	4
<b>Elective II</b>				
4	VI	22BCSE04	Taxation -II	4
5	VI	22BCSE05	Investment Management	4
6	VI	22BCSE06	Retail Business Management	4
<b>Elective III</b>				
7	VI	22BCSE07	Auditing Practice and Principles	4
8	VI	22BCSE08	Working Capital Management	4
9	VI	22BCSE09	Business Environment	4

**List of Open Elective Courses**

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	22BTA001	Basic Tamil-I	2
2	III	22ATA001	Advanced Tamil-I	2
3	III/IV	22OCE002	Communicative English	2
4	III	22BAEOE1	PC Software	2
5	III	22BBAOE1	Multimedia and its Applications	2
6	III	22BAC0E1	Multimedia and its Applications	2
7	III	22BCM0E1	Event Management	2
8	III	22BCC0E1	Human Resource Management	2
9	III	22BCAOE1	Multi Media	2
10	III	22BCAOE1	E Business	2
11	III	22BCPOE1	Web Designing	2
12	III	22BHMOE1	Communicative Hindi - I	2
13	III	22BVCOE1	E-Commerce	2
14	IV	22BTA002	Basic Tamil-II	2
15	IV	22ATA002	Advanced Tamil-II	2
16	IV	22BAEOE2	Introduction to Information Security	2
17	IV	22BCSOE1	Banking Theory	2
18	IV	22BSCOE1	Management Information System	2
19	IV	22BITOE1	Microprocessor and its Applications	2
20	IV	22BCTOE1	Mathematical Aptitude	2
21	IV	22BMAOE1	Web Designing	2
22	IV	22BESOE1	Web Designing	2
23	IV	22BHMOE2	Communicative Hindi - II	2
24	IV	22BCDOE1	Introduction to Research	2
25	IV	22BVCOE2	Basics of Sound and Acoustics	2

**List of Extra Credit Courses**

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	22BCSEC1	Corporate Ethics and Sustainability	2
2	IV	22BCSEC2	Intellectual Property Rights Law and Practice	2

3	V	22BCSEC3	Swayam /MOOC /NPTEL courses (any one)	2
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**Summary**

Part	No of Papers	Total Credits	Total Marks
I Language	4	10	400
II English	4	10	400
III –Core (Theory)	19	76	1900
III –Core (Lab)	1	4	100
III – Allied	4	16	400
III – Elective	3	12	300
III – SBC	2	6	150
III –Project	1	4	100
IV –Foundation Course	2	4	100
IV – OEC	2	4	100
V –NSS/NCC/Sports/Ext.Activity	1	2	50
<b>Total</b>	<b>43</b>	<b>148</b>	<b>4000</b>

**SEMESTER – III**

**PART III - SBC 1 : CORPORATE PRACTICE -I**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
22BCSSB1	Corporate Practice-I	Skill Based I	15	0	9	3
<b>Preamble:</b> Impairing professional skills in Corporate Sector						
<b>Prerequisite :</b> Education regarding the basics of Corporate Sector						
<b>Course outcomes (COs):</b>						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Acquiring Knowledge Basic concepts and practice of banking and formation of companies					K3
CO2	Discussion of the concepts evaluate information for leadership , motivation , time management and and decision making					K3
CO3	Understanding and gaining the exposure about term deposit , educational loan and organizational charts					K1
CO4	Familiarize the concept of registration of MSME ,NABARD, EXIM					K2
CO5	Understand the basic concepts of goal setting					K3

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10
CO1	S	S	M	S	S	M	S	M	L	M
CO2	S	S	S	M	S	S	M	L	M	L
CO3	S	S	M	S	S	M	S	M	S	M
CO4	S	S	S	M	S	S	M	L	M	M
CO5	S	S	M	S	S	S	M	M	M	M

S – Strong; L – Low; M – Medium

## Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Opening of bank account	2	<a href="https://youtu.be/uGs6CSlke8Q">https://youtu.be/uGs6CSlke8Q</a>
II	Bank account –operating procedure	2	<a href="https://youtu.be/X2ybW6JijnY">https://youtu.be/X2ybW6JijnY</a>
III	Term deposits	1	<a href="https://youtu.be/vk0Xl.hb3vU8">https://youtu.be/vk0Xl.hb3vU8</a>
IV	Educational loan	2	<a href="https://youtu.be/X4HcuMtu5zc">https://youtu.be/X4HcuMtu5zc</a>
V	Organizational charts	1	<a href="https://youtu.be/9Wk1c3SVIgg">https://youtu.be/9Wk1c3SVIgg</a>
VI	Decision making process	2	<a href="https://youtu.be/kI0zbaNTMf0">https://youtu.be/kI0zbaNTMf0</a>
VII	Leadership styles	1	<a href="https://youtu.be/aINJsq3UT74">https://youtu.be/aINJsq3UT74</a>
VIII	Motivation	1	<a href="https://youtu.be/DJausrOVOWE">https://youtu.be/DJausrOVOWE</a>
IX	Time management	1	<a href="https://youtu.be/TEnks7wOBKs">https://youtu.be/TEnks7wOBKs</a>
X	Goal setting	1	<a href="https://youtu.be/XpKvs-apvOs">https://youtu.be/XpKvs-apvOs</a>
XI	Manufacturing trading account	2	<a href="https://youtu.be/zq2WTwPAtig">https://youtu.be/zq2WTwPAtig</a>
XII	Registration for small scale industries	2	<a href="https://youtu.be/BSCVdfYhldQ">https://youtu.be/BSCVdfYhldQ</a>
XIII	Registration of MSME and NABARD	2	<a href="https://youtu.be/BicAhWsqEiY">https://youtu.be/BicAhWsqEiY</a>
XIV	Formation and incorporation of companies	2	<a href="https://youtu.be/wRMgBpGGi-o">https://youtu.be/wRMgBpGGi-o</a>
XV	EXPORT and IMPORT procedure (EXIM)	2	<a href="https://youtu.be/jOnlPhzGrEE">https://youtu.be/jOnlPhzGrEE</a>
	<b>Total</b>	<b>24</b>	

### Website:

1. <https://youtu.be/SZKxHvnsoVc>
2. <https://youtu.be/U13rb3bcw0c>
3. <https://youtu.be/3c81PQNr9ao>
4. [https://youtu.be/QtvgZq\\_0VSM](https://youtu.be/QtvgZq_0VSM)
5. <https://youtu.be/dy4Ymte0AEM>

### Learning Methods (\*):

Assignment/Seminar/Industrial Visit

**B.Com (CS)**

**Scheme of Examination (CBCS with OBE pattern)**

For the candidates admitted from the academic year 2022-2023 onwards

Part	Sub Code	Subject Title	Ins.Hrs/	Examination				
				Dur. Hrs.	CIA	CEE	Total	Credit
<b>SEMESTER I</b>								
I	22LATA01/ 22LAHI01/ 22LAMY01/ 22LAFR01	Language – I Tamil I /Hindi I /Malayalam I /French I	5	3	50	50	100	3
II	22ENG001	English –I	5	3	50	50	100	3
III	22BCS101	Core 1 - Fundamentals of Accounting	6	3	50	50	100	4
III	22BCS102	Core 2 - Management Concepts	6	3	50	50	100	4
III	22BCSA01	Allied 1- Managerial Economics	6	3	50	50	100	4
IV	22UFCA01	Foundation Course I : EVS	2	2	-	50	50	2
		<b>Total</b>	<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER II</b>								
I	22LATA02/ 22LAHI02/ 22LAMY02/ 22LAFR02	Language –II Tamil II/Hindi II/Malayalam II/French II	5	3	50	50	100	3
II	22ENG002	English – II	5	3	50	50	100	3
III	22BCS201	Core 3 - Financial Accounting - I	6	3	50	50	100	4
III	22BCS202	Core 4 - Law of Insurance	6	3	50	50	100	4
III	22BCSA02	Allied 2 – Fundamentals of Information Technology	6	3	50	50	100	4
IV	22UFCA02	Foundation Course II: Value Education	2	2	-	50	50	2
		<b>Total</b>	<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER III</b>								
	22LATA03/ 22LAHI03/	Language – III	3	3	50	50	100	2



	22LAMY03/ 22LAFR03	Tamil III / Hindi III / Malayalam III / French III	3	3	50	50	100	2
	22ENG003	English –III	5	3	50	50	100	4
III	22BCS301	Core 5- Financial Accounting -II	5	3	50	50	100	4
III	22BCS302	Core 6 -Elements of Business Laws	4	3	50	50	100	4
III	22BCS303	Core 7- Company Law and Secretarial Practice –I	3	3	50	50	100	4
III	22BCS304	Core 8 - Principles of Marketing	4	3	50	50	100	4
III	22BCSA03	Allied 3- Business Mathematics	2	3	30	45	75	3
III	22BCSSBI/ 22BCSSB2	SBC 1 Corporate Practice- I/ Entrepreneurial Development	2	2	-	50	50	2
IV	22BTA001/ 22ATA001/ 22BCAOE1	OEC 1: Basic Tamil-I/ Advanced Tamil-I / Multi media	2	2	-	50	50	2
		<b>Total</b>	<b>31</b>				<b>825</b>	<b>29</b>

#### SEMESTER IV

	22LATA03/ 22LAHI03/ 22LAMY03/ 22LAFR03	Language – IV Tamil IV / Hindi IV / Malayalam IV / French IV	3	3	50	50	100	2
	22ENG003	English –IV	3	3	50	50	100	2
III	22BCS401	Core 9 - Corporate Accounting-I	5	3	50	50	100	4
III	22BCS402	Core 10- Company Law and Secretarial Practice –II	4	3	50	50	100	4
III	22BCS403	Core 11 -General Law	5	3	50	50	100	4
III	22BCS404	Core 12 - Corporate Communication	3	3	50	50	100	4
III	22BCSA04	Allied 4 - Business Statistics	4	3	50	50	100	4
III	22BCSSB3/ 22BCSSB4	SBC 2- Corporate Practice -II /Corporate Training and Development	2	3	30	45	75	3
IV	22BTA002/ 22ATA002	OEC 2: Basic Tamil-II / Advanced Tamil-II /	2	2	-	50	50	2

	22OEC002	Communicative English							
			<b>Total</b>	<b>31</b>				<b>825</b>	<b>29</b>
<b>SEMESTER V</b>									
III	22BCS501	Core 13 - Corporate Accounting-II	6	3	50	50	100	4	
III	22BCS502	Core 14- Cost Accounting	5	3	50	50	100	4	
III	22BCS503	Core 15 - Industrial and Labour Laws	5	3	50	50	100	4	
III	22BCS504	Core 16 - Corporate Governance and Ethics	4	3	50	50	100	4	
III	22BCSP01	Core Practical - Tally and Internet	5	3	50	50	100	4	
III	22BCSE01/ 22BCSE02/ 22BCSE03	Elective 1 - Taxation -I/ Research Methodology / Organizational Behavior	5	3	50	50	100	4	
III	22BCSITI	Institutional Training	-	-	-	-	-	-	-
		<b>Total</b>	<b>30</b>				<b>600</b>	<b>24</b>	
<b>SEMESTER VI</b>									
III	22BCS601	Core 17 - Accounting For Management	6	3	50	50	100	4	
III	22BCS602	Core 18 - Corporate and Economic Law	5	3	50	50	100	4	
III	22BCS603	Core 19 - Securities Law and Financial Markets	5	3	50	50	100	4	
III	22BCSE04/ 22BCSE05/ 22BCSE06	Elective 2- Taxation -II/ Corporate Social Responsibility/ Stake Holders and Governance	5	3	50	50	100	4	
III	22BCSE07/ 22BCSE08/ 22BCSE09	Elective 3 - Auditing Practice and Principles/Corporate Culture and Practice/ Derivatives and Risk Management	5	3	50	50	100	4	
III	22BCSPR1	Project and Viva Voce	4	3	50	50	100	4	
V	22NSS001/ 22NCC001/ 22SP1001/ 22EXT001	SOC 1: NCC/NSS/Sports/Extension Activities	-	-	50	-	50	2	
		<b>Total</b>	<b>30</b>				<b>650</b>	<b>26</b>	

### List of Skill Based Courses

S.No.	Sem	Code	Subject Title	Credits
1	III	22BCSSB1	Corporate Practice I	3
2	III	22BCSSB2	Entrepreneurial Development	3
3	IV	22BCSSB3	Corporate Practice II	3
4	IV	22BCSSB4	Corporate Training and Development	3

### List Elective Courses

S.No	Sem	Code	Subject Title	Credits
<b>Elective I</b>				
1	V	22BCSE01	Taxation –I	4
2	V	22BCSE02	Research Methodology	4
3	V	22BCSE03	Organizational Behavior	4
<b>Elective II</b>				
4	VI	22BCSE04	Taxation –II	4
5	VI	22BCSE05	Corporate Social Responsibility	4
6	VI	22BCSE06	Stake Holders and Governance	4
<b>Elective III</b>				
7	VI	22BCSE07	Auditing Practice and Principles	4
8	VI	22BCSE08	Corporate Culture and Practice	4
9	VI	22BCSE09	Derivatives and Risk Management	4

### List of Open Elective Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	22BTA001	Basic Tamil-I	2
2	III	22ATA001	Advanced Tamil-I	2

3	III/IV	22OEC002	Communicative English	2
4	III	22BCAOE1	PC Software	2
5	III	22BBAOE1	Multimedia and its Applications	2
6	III	22BACOE1	Multimedia and its Applications	2
7	III	22LATOE1	Principles of Healthy Living	2
8	III	22BCCOE1	Human Resource Management	2
9	III	22BCAOE2	Multi Media	2
10	III	22BCAOE3	E Business	2
11	III	22BSCOE1	Web Designing	2
12	IV	22BTA002	Basic Tamil-II	2
13	IV	22ATA002	Advanced Tamil-II	2
14	IV	22BCAOE4	Introduction to Information Security	2
15	IV	22BCSOE1	Banking Theory	2
16	IV	22BESOE1	Microprocessor and its Applications	2
17	IV	22BMAOE1	Mathematical Aptitude	2
18	IV	22BCTOE1	Office Automation Practical	2
19	IV	22BITOE1	Python Programming	2
20	IV	22BCDOE1	Research Methodology	2
21	IV	22BVCOE2	Professional Communication	2
22	IV	22BCMOE1	Management Information System	2

#### List of Extra Credit Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	22BCSEC1	Corporate Ethics and Sustainability	2
2	IV	22BCSEC2	Intellectual Property Rights Law and Practice	2
3	V	22BCSEC3	Swayam /MOOC /NPTEL courses (any one)	2

### Summary

Part	No of Papers	Total Credits	Total Marks
I Language	4	10	400
II English	4	10	400
III -Core (Theory)	19	76	1900
III -Core (Lab)	1	4	100
III - Allied	4	16	400
III - Elective	3	12	300
III - SBC	2	6	150
III -Project	1	4	100
IV -Foundation Course	2	4	100
IV - OEC	2	4	100
V -NSS/NCC/Sports/Ext.Activity	1	2	50
<b>Total</b>	<b>43</b>	<b>148</b>	<b>4000</b>

SEMESTER – IV

PART III - CORE 10: COMPANY LAW AND SECRETARIAL PRACTICE - II

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
22BCS402	Company Law and Secretarial Practice -II	Core 10	38	10	0	4

**Preamble:** To focus on key aspects of Company Law And Secretarial Practice-II

**Prerequisite:** Education regarding the theoretical knowledge of Company Law.

**Course outcomes (COs):**

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level
CO1	Acquire Knowledge in provisions of Companies Act relating to meetings, resolutions and Voting.	K1
CO2	Ensure the knowledge in manager and managing director duties and liabilities.	K2
CO3	Understand the auditors qualification and appointment and various types of circulation and filing.	K4
CO4	Gain knowledge about Power of Board of Directors Regarding Dividend and IEPF.	K4
CO5	Acquire Knowledge in Companies act relating to winding up, Liquidator and National law Tribunal.	K2

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	S	M
CO2	M	M	S	S	M	M	M	S	M	S
CO3	M	S	M	S	S	M	M	M	S	M
CO4	S	M	S	M	S	S	S	S	S	L
CO5	S	M	S	S	M	M	S	L	M	S

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	Company Meeting – Kinds of Meetings –Requisites of a Valid Meeting – Agenda –Minutes – Quorum – Proxy -Voting-Proxy –Meeting through Video Conferencing-Motion and Resolution–Secretarial Duties in connection with Meetings- <b>Secretarial Standards (SS-1&amp;SS-2)</b>	10	<a href="https://youtu.be/FrXwr4AlJjYsi=wifik00Qe1Yxq4f">https://youtu.be/FrXwr4AlJjYsi=wifik00Qe1Yxq4f</a>
II	Directors – Appointment – Qualification – Removal – Casual Vacancy –Types of Directors, Powers, Duties, Liabilities,– Statutory Provision, Register of director and their shareholding Managing Director – Appointment – Statutory provisions of Managing Director- Rights And Duties – Basic Secretarial Standards –Secretarial Duties-KMP(Key Managerial Personnel)	10	<a href="https://youtu.be/4ofvfusPUgs?si=Sw6l0kuYgVWtGvy">https://youtu.be/4ofvfusPUgs?si=Sw6l0kuYgVWtGvy</a>
III	Books of Accounts and Registers – Inspections – Annual Returns – Circulation And Filing – Directors Report – Appointment of Auditors – Qualification of Auditors – Auditors Report – Removable of Auditors – Secretarial Duties.	10	<a href="https://youtu.be/4j-wBpsGYYc?si=-FTUqr-FbbFbdfd-">https://youtu.be/4j-wBpsGYYc?si=-FTUqr-FbbFbdfd-</a>
IV	Dividend – Definition – Statutory Provision – Power of Board of Directors Regarding Dividend – Interim Dividend – Unclaimed Dividend-IEPF(Investor Education protection Fund) – Dividend Warrant – Payment of Interest out of Capital – Secretarial Duties in connection with Dividend.	9	<a href="https://youtu.be/bl9TCdmKxfU?si=5BOd_prLevzpVVgp">https://youtu.be/bl9TCdmKxfU?si=5BOd_prLevzpVVgp</a>
V	Winding Up – Meaning – Modes of Winding Up – Petitions for Winding Up – Consequences of Winding Up – Duties of Secretary in respect of each Winding Up-NCLT (National Company Law Tribunal) - Corporate Governance in Indian scenario.	9	<a href="https://youtu.be/ILWyNtfaG30?si=a8Y3pvpLlM-a99b9">https://youtu.be/ILWyNtfaG30?si=a8Y3pvpLlM-a99b9</a>
<b>Total</b>		<b>48</b>	

**Text Book:**

1. N.D.Kapoor, Company Law and Secretarial Practice, 31<sup>st</sup> Edition, Sulthan Chand and Co, 2020.

**Reference Books:**

1. P.P.S. Gogna, A Textbook of Company Law, Latest edition, Sulthan Chand and Co, Year 2015.
2. Dr.V.Balachandran –Hand Book of Company Law and Secretial Practice -2013 Act-Vijay Nicol Publication.

**Websites**

<https://qmcmen.com/qmcintra/bcomes/COMPANY%20LAW%20AND%20SECRETERIAL%20PRACTICE-II>

**Learning Methods (\*):**

Assignment/Seminar/Industrial Visit

**SEMESTER – IV**

**PART III – CORE 12- CORPORATE COMMUNICATION**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
22BCS404	Corporate Communication	Core 12	24	12	0	3
<b>Preamble:</b> To focus on key aspects of Corporate Communication.						
<b>Prerequisite:</b> Education regarding the basics of company correspondence						
<b>Course outcomes (COs):</b>						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Understand the various types of communication.					K3
CO2	Familiarize in various business correspondence.					K3
CO3	Get the exposure in bank, Insurance, corporate secretary correspondence.					K1
CO4	Identify the various types of report and its importance.					K2
CO5	Gain knowledge in Management Information System.					K3

**Mapping with Program Outcomes**

COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	L	M	S	S	S	M	S
CO2	M	M	S	M	S	M	M	M	M	M
CO3	M	S	M	M	S	S	M	L	S	M
CO4	S	M	S	S	M	M	S	M	S	S
CO5	S	M	S	M	M	S	M	S	M	S

S – Strong; L – Low; M – Medium



## Syllabus

Unit	Course content	Hours	E-Contents/ E-Resources
I	Introduction to Communication – Objectives – Types – Barriers to Communication– Structure of Business Letter - Effective Business Letter - Enquiries and Replies.	7	<a href="https://www.youtube.com/watch?v=FRoDN0ad7rc">https://www.youtube.com/watch?v=FRoDN0ad7rc</a>
II	Layout of a business letters –Orders and Execution Letters- Sales Letters- Circulars- Claims and Adjustments- Collection Letters- Credit and status Enquiries.	7	<a href="https://www.youtube.com/watch?v=l_a yWG4JUOM">https://www.youtube.com/watch?v=l_a yWG4JUOM</a>
III	Banking Correspondence – Insurance Correspondence- Agency Correspondence- Application for appointment- Company Secretarial Correspondence (including Agenda, Minutes and Report Writing).	7	<a href="https://www.youtube.com/watch?v=obQka1YKmwI">https://www.youtube.com/watch?v=obQka1YKmwI</a>
IV	Meaning of Report- Report Writing - Qualities and functions of a Good Report- Business Report- Types of business Report- Characteristics of good report- Reports by individuals- Reports by committee- Minutes Vs Reports- Drafting Resolution and minutes of company meetings.	7	<a href="https://www.youtube.com/watch?v=Wz mnd5bEzAc">https://www.youtube.com/watch?v=Wz mnd5bEzAc</a>
V	Drafting of company meetings notices- Letters to the editor of newspapers- <b>Current trend in MIS</b> -Public speaking –conference and committee-Essentials of effective conference-Listening-meaning, significance and obstacles.	8	<a href="https://www.youtube.com/watch?v=bch j bYw7jtY">https://www.youtube.com/watch?v=bch j bYw7jtY</a>
<b>Total</b>		<b>36</b>	

### Text Book:

1. Pal Rajendra, Korlahalli JS, Essentials of Business Communication, New Edition 2011, Sultan Chand & Sons

### Reference Books:

1. Dr. Mishra, Shukla & Patel Business Communication, New Edition 2021, SBPD Publishing House
2. M.K. Sehgal, Business Communication, First Edition, New Delhi, Reprinted 2008, Anurag Jain Books New Delhi

### Websites:

<https://byjus.com/commerce/barriers-to-effective-communication>

### Learning Methods (\*):

Assignment/Seminar/Industrial Visit