

**Holy Cross College (Autonomous), Nagercoil-629004**  
**Kanyakumari District, Tamil Nadu.**

**Nationally Accredited with A+ by NAAC IV cycle - CGPA 3.35**

*Affiliated to*

**Manonmaniam Sundaranar University, Tirunelveli**



**DEPARTMENT OF CORPORATE SECRETARYSHIP**  
**SYLLABUS FOR UNDERGRADUATE PROGRAMME**



**TEACHING PLAN**  
**ODD SEMESTER 2024 - 2025**

## Vision

To foster professional corporate leadership visualizing innovation, integration, excellence and sustainable growth.

## Mission

1. To develop professional skills and competencies in students.
2. To act as a driving force for students to carryout research on contemporary issues in corporate sector.
3. To initiate strategic approach in analysing and evaluating challenging problems and in decision making.
4. To develop lateral thinking in students to be leaders of determination and commitment with global outlook.

### PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Upon completion of B. Com. degree programme, the graduates will be able to	Mission Addressed
PEO 1	apply appropriate theory and knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise.	M1, M2 & M4
PEO 2	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market	M1, M3, M4 & M5
PEO 3	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards.	M4, M5 & M6

### PROGRAMME OUTCOMES (POs) COMMERCE

POs	Upon completion of B.Com Degree Programme, the graduates will be able to:	Mapping with PEOs
PO 1	obtain knowledge and skills to pursue higher studies in the relevant field of Commerce.	PEO 1
PO 2	develop various managerial and accounting skills for better professional opportunities in public and private sectors.	PEO 2
PO 3	strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence.	PEO 1 & PEO 2
PO 4	enhance leadership qualities, team spirit , communication skills and build confidence to face the challenges of the corporate world.	PEO 1 & PEO 2
PO 5	communicate effectively and collaborate successfully with peers to become competent professionals	PEO 2 & PEO 3
PO 6	absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality	PEO 1, PEO 2 & PEO 3
PO 7	participate in learning activities throughout life, through self-paced and self-directed learning to develop knowledge and skills.	PEO 3

### PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSOs	Upon completion of B.Com Corporate Secretaryship Degree Programme, the graduates will be able to	Mapping with POs
PSO1	a concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.	PO 1, PO 2
PSO2	imparting specific knowledge on Company law and secretarial practice.	PO2 & PO4
PSO3	motivate to become an entrepreneur and nurture the entrepreneurial skills.	PO 2 & PO 7
PSO4	hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.	PO 6 & PO7
PSO5	train to develop managerial skills individually and collectively for better corporate management at local and global level.	PO5 & PO7

### Teaching Plan

**Department** : B.Com Corporate Secretaryship  
**Class** : I Year  
**Title of the Course** : Core Course I - Financial Accounting  
**Semester** : I  
**Course Code** : JU241CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241CC1	5	-	-	-	5	5	75	25	75	100

**Pre-requisite:** Knowledge of basic accounts

#### Learning Objectives:

1. To understand the fundamentals of accounting and the preparation of financial statements.
2. To gain knowledge on accounting for non-trading organisations.

#### Course Outcomes

On the successful completion of the course, students will be able to:		
1.	recall and explain the fundamentals of accounting and the preparation of financial statements	K1
2.	explain and preparation of income and expenditure account and balance sheet for non-trading organisations.	K2
3.	accounting under single entry system	K2
4.	knowledge of average due date and account current	K2, K3
5.	classify, apply and compute the different methods of depreciation	K3

### Modules

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>FINALACCOUNTS</b>					
	<b>1.</b>	Introduction and basics of Financial Accounting	2	K1(R)	Lecture using PPT	Introductory session
	<b>2.</b>	Adjustments- Closing stocks	3	K1(U)	Problem solving	Lecture using Chalk and talk
	<b>3.</b>	Preparations of Final Accounts of a Sole Trading Concern	5	K2(E)	Problem solving	Peer teaching
	<b>4.</b>	Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors and Creditors, Interest on Capital and Drawings	5	K2(E)	Lecture using PPT	Group Discussion,
<b>II</b>	<b>ACCOUNTSFORNON-TRADINGCONCERN</b>					
	<b>1.</b>	Receipts and Payments	5	K1(R)	Problem solving	MCQ
	<b>2.</b>	Income and Expenditure	5	K2(E)	Problem solving	Flipped Class room
	<b>3.</b>	Balance Sheet of Non-trading Organization	5	K3(An)	Problem solving	Evaluation through short test
<b>III</b>	<b>SINGLE ENTRY SYSTEM</b>					
	<b>1.</b>	Meaning and features of Single Entry and Double Entry System-.	2	K2(U)	Introductory session	MCQ
	<b>2.</b>	Methods of calculation of profit statement of Affairs Method	2	K1(R)	Problem solving	Presentation
	<b>3.</b>	Conversion Method	3	K3(A)	Problem solving	Evaluation through short test
<b>IV</b>	<b>AVERAGE DUE DATE AND ACCOUNT CURRENT</b>					
	<b>1.</b>	Average Due Date, Meaning, need, calculation of Average Due Date	2	K1(R)	Lecture using PPT	MCQ

	2.	Consideration of holidays intervening in the period- Account Current- Meaning and purpose,	3	K2(U)	Problem solving	Evaluation through short test
	3.	Forward method, Product method, Periodical balance method	5	K2(U)	Problem solving	Flipped Class room
	4.	Insurance claims, Average clause (Loss of stock only).	5	K4(An)	Problem solving	Presentations
<b>V</b>	<b>DEPRECIATION</b>					
	1.	Meaning - Causes of depreciation -	2	K2(U)	Lecture using PPT	Short essays
	2.	Methods of providing Depreciation –	3	K2(U)	Lecture using PPT	Evaluation through short test
	3.	Straight line Method-	5	K4(An)	Problem solving	Flipped Class room
	4.	Diminishing Balance Method	5	K5(E)	Problem solving	Group Discussion

**Total Contact hours: 75 (Including lectures, assignments and tests)**

Course Focussing on Employability/ Entrepreneurship/ Skill Development : **Skill Development**

Activities (Em/ En/SD): **Skill Development**

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Human Values**

Activities related to Cross Cutting Issues: **Role play on managers, Administrators**

Assignment : **Different method of calculating Depreciation ( Short Essay)**

### Sample questions

#### Part A

- In the final accounts of a sole trading concern, which of the following items would typically be shown in the Trading Account?
  - Capital introduced by the proprietor
  - Rent paid for the office premises
  - Purchases of goods for resale
  - Interest received on investments
- Which of the following items is typically not included in an income and expenditure a Receipts and Payments Account, how would a donation received be recorded?
  - As a debit to Donations
  - As a credit to Donations
  - As a debit to Cash at Bank
  - As a credit to Cash at Bank
- In the Statement of Affairs Method, which of the following adjustments is typically made to calculate profit?
  - Depreciation expense
  - Subscriptions received in advance
  - Donations received
  - Bank interest earned
- Delays in processing extends the "average \_\_\_\_\_" of insurance claims
- Depreciation is a process of valuation that assigns the cost of tangible assets to expense over their useful lives. True / False

### Part B

1. What is double-entry system in financial accounting?
2. From the following, particulars prepare receipts and payments account of national club for the year ended 31<sup>st</sup> December 2013.

Particulars	Amount
Cash in Hand and bank (1.1.2013)	2700
Subscription for the year	1400
Subscription received in advance	50
Purchase of Furniture	200
Printing and stationery	100
Sundry expenses	75
Annual Function Sale of Tickets	600
Expenses of Annual Function	500
Grants to Charitable Societies	100
Salary to Staff	1500
Interest on Bank Deposit	100

3. Explain briefly how the Statement of Affairs Method is used to determine profit in a non-trading organization.
4. Four invoices have the following due dates:
  - Invoice 1: Due in 7 days
  - Invoice 2: Due in 14 days
  - Invoice 3: Due in 21 days
  - Invoice 4: Due in 28 daysCalculate the Average Due Date using the ADD method.
5. Determine the causes of Depreciation and methods provided for calculation.

### Part C

1. Discuss the importance of adjustments in financial accounting and illustrate how the following adjustments are made in the preparation of final accounts: closing stock, outstanding expenses, depreciation, and provision for bad debts.
2. The following information is provided by a non-trading organization, Greenfield Sports Club, for the year ending December 31, 2023:

Receipts and Payments Account (For the Year Ending December 31, 2023):

**• Receipts:**

- Subscriptions: Rs.12,000
- Donations: Rs.5,000
- Sale of old sports equipment: Rs.1,500
- Entrance fees: Rs.2,500
- Interest on investments: Rs.1,000

**• Payments:**

- Rent: Rs.3,000
- Salaries: Rs.5,000
- Purchase of sports equipment: Rs.6,000
- Utilities: Rs.2,000
- Miscellaneous expenses: Rs.500

**Additional Information:**

1. Subscriptions outstanding on December 31, 2022: Rs.1,000
2. Subscriptions outstanding on December 31, 2023: Rs.1,200
3. Subscriptions received in advance on December 31, 2022: Rs.800
4. Subscriptions received in advance on December 31, 2023: Rs.900

5. The sports equipment on January 1, 2023, was valued at Rs.10,000. Depreciate sports equipment by 10%.
6. The club had investments worth Rs.20,000 on January 1, 2023.  
Prepare the Income and Expenditure Account for the year ending December 31, 2023, and the Balance Sheet as of that date.
3. John runs a small retail store and keeps his accounts using the single entry system. He provides you with the following information:
  - Opening Balances on January 1, 2023:
    - Cash: RS.3,000
    - Inventory: RS.7,000
    - Accounts Receivable: RS.2,500
    - Accounts Payable: RS.4,500
  - Closing Balances on December 31, 2023:
    - Cash: RS.4,000
    - Inventory: RS.6,000
    - Accounts Receivable: RS.3,000
    - Accounts Payable: RS.5,000
  - Additional Information for the Year 2023:
    - John introduced additional capital of RS.1,500.
    - He withdrew RS.2,000 for personal use.

Using the Statement of affairs method, calculate John's profit or loss for the year 2023.

4. ABC Company provides health insurance coverage to its employees. The company's policy requires employees to submit claims within 90 days of receiving medical services. Due to various reasons, claims processing takes an average of 45 days from the date of submission. The company's fiscal year ends on December 31, 2023.  
For the year ended December 31, 2023, the company had incurred Rs.500,000 in medical expenses eligible for insurance reimbursement. At year-end, claims totaling Rs.80,000 had been submitted but not processed or approved by the insurance provider.

Required:

1. Calculate the estimated insurance claim liability as of December 31, 2023.
2. Prepare any necessary journal entries related to the insurance claims at year-end assuming the company uses accrual accounting.
5. The balance standing on Plant and Machinery account on 31<sup>st</sup> December 2003, after writing off depreciation for the year, was Rs. 19,515. Total cost price of the plant was Rs.35,800, including plant purchased in 1995, Rs.8900.  
During January 2004 new plant was purchased at the cost of Rs.2950 and one machine which had cost Rs.550 in 1980 was sold as scrap for Rs.35.  
During January 2005, there was additions costing Rs.1800 and a machine which had cost Rs.700 in 2001 was sold for Rs.350.  
You are required to write up the machinery Account for 2004 and 2005. All calculations are to be shown.

Dr. M. Gnana Muhila  
Head of the Department

Dr.X.Maria Muthu Shanthini  
Course Instructor

### Teaching Plan

**Department** : B.Com Corporate Secretaryship  
**Class** : I Year  
**Title of the Course** : Core Course II - Corporate Correspondence  
**Semester** : I  
**Course Code** : JU241CC2

#### CORE COURSE II: CORPORATE CORRESPONDENCE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241CC2	5	-	-	-	5	5	75	25	75	100

**Pre-requisite:** Knowledge of Communication

#### Learning Objectives:

1. To demonstrate the knowledge communication in business environment.
2. To learn the basic understanding of drafting of legal deeds and documents.

#### Course Outcomes

On the successful completion of the course, students will be able to:		
1.	inherit the knowledge on introduction to communication.	<b>K1</b>
2.	identify & analyses the different types of communication.	<b>K2</b>
3.	develop and demonstrate the knowledge communication in business environment.	<b>K2,K3</b>
4.	learn the basic understanding of drafting of legal deeds and documents.	<b>K3</b>
5.	enlighten the methods of drafting response and replies.	<b>K3</b>



## Modules

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	<b>Introduction to Communication</b>					
	1.	Concept of Communication – Meaning, Definition, Process	3	K1 (R)	Lecture with discussion	Quiz
	2.	Need, Feedback, Principles of effective Communication – Barriers to Communication:	3	K2 (U)	Lecture with PPT	Oral test
	3.	Physical, Semantic/Language, Socio-Cultural and Psychological	3	K2 (U)	Lecture with discussion	Oral test
	4.	Barriers - Ways to overcome these, Barriers.	2	K2 (U)	Lecture with PPT	Quiz
II	<b>Types of Communication &amp; Corporate Correspondence</b>					
	1.	Types of Communication: Verbal, Non-verbal.	2	K2 (U)	Lecture with discussion	Oral test
	2.	Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine.	2	K2 (U)	Lecture with PPT	Oral test
	3.	Trade Letters – Inquiry, Order, Credit and Status Enquiry, Complaints, Claims,	5	K2 (U)	Lecture with discussion	Oral test
	4.	Sales Letters, promotional leaflets and fliers	5	K2 (U)	Lecture with PPT	Short test
Iii	<b>Communication In Corporate Environment</b>					
	1	Report Writing – Agenda	2	K2 (U)	Lecture with discussion	Oral test
	2	Minutes of Meeting –Office Order –	3	K2 (U)	Lecture with discussion	Short Test
	3	Circular Notes- Correspondence	3	K3 (Ap)	Lecture with demonstration	Quiz

		with shareholders –				
	4	Correspondence with directors.	2	K3 (Ap)	Lecture with demonstration	Short Test
<b>IV</b>	<b>Drafting of Documents</b>					
	1	Partnership deed - Power of Attorney	2	K2 (U)	Lecture with discussion	Assignment
	2	Lease deed - Affidavit - Indemnity bond - Giftdeed -	3	K3 (Ap)	Lecture with demonstration	Short Test
	3	Memorandum and articles of association of a company -	3	K3 (Ap)	Lecture with demonstration	Oral test
	4	Annual Report of a company.	3	K3 (Ap)	Lecture with discussion	Oral test
<b>V</b>	<b>Drafting Replies &amp; Responses</b>					
	1	Drafting replies to regulatory show cause notices.	3	K2 (U)	Lecture with PPT	Quiz
	2	review of business documents and press releases –	4	K2 (U)	Lecture with discussion	Oral test
	3	Responding to proxy advisory reports -	4	K3 (Ap)	Lecture with discussion	Formative Assessment
	4	Response to media replies – Crisis communication	4	K3 (Ap)	Lecture with illustration	Short Test

**Total Contact hours: 60 (Including lectures, assignments and tests)**

Course Focussing on Employability/ Entrepreneurship/ Skill Development : **Employability**  
Activities (Em/ En/SD): **preparation of circular letters**

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Professional Ethics**

Activities related to Cross Cutting Issues : **Communication**

**Assignment :**

1. Design a training module or workshop outline for teaching employees how to write effective corporate correspondence.
2. Compare the differences between internal and external corporate correspondence. Discuss the distinct purposes, audiences, and styles required for each.
3. Analyze sample newsletters, press releases, and social media communications.
4. Analyze the role of corporate correspondence in customer service. Provide examples of exemplary customer service emails and letters, and discuss strategies for handling complaints and feedback effectively.

**Sample questions**

**Part A**

1. Which of the following is NOT a principle of effective communication?  
a) Clarity b) Conciseness c) Ambiguity d) Feedback

2. What type of barrier is a noisy environment considered?  
a) Physical b) Semantic c) Socio-Cultural d) Psychological
3. Which type of communication involves body language and facial expressions?  
a) Verbal b) Non-verbal c) Written d) Digital
4. Grapevine communication is an example of which type of communication channel?  
a) Formal b) Vertical c) Diagonal d) Informal
5. An agenda is used in which of the following scenarios?  
a) Report Writing b) Office Order c) Minutes of Meeting d) Trade Letters

**Part B**

1. Define communication and explain its process.
2. What are the main barriers to effective communication and how can they be overcome?
3. Explain the principles of effective communication.
4. Distinguish between formal and informal channels of communication.
5. What is a trade letter and name its different types?

**Part C**

1. Discuss the different types of communication barriers in detail and suggest ways to overcome each type.
2. Explain the significance of verbal and non-verbal communication in a corporate environment with examples.
3. Discuss the process of communication, highlighting each component and its significance. Include a diagram to support your explanation.
4. Describe the process of report writing in a corporate environment, including the preparation of agenda and minutes of a meeting.
5. Outline the process of drafting various corporate documents such as partnership deeds, power of attorney, and annual reports.

Dr. M. Gnana Muhila  
**Head of the Department**

Dr. J. Jani Mercybai  
**Course Instructor**

### Teaching Plan

**Department** : B.Com Corporate Secretaryship  
**Class** : I Year  
**Title of the Course** : Elective Course I - Corporate E-Management  
**Semester** : I  
**Course Code** : JU241EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241EC1	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:** Knowledge of Commerce

**Learning Objectives:**

1. To introduce the basics of Multimedia.
2. To teach about E-Commerce.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	define computer, its classification and uses in business.	<b>K1, K2</b>
2.	discuss and explain the operating system, hardware and software and computer networks.	<b>K2,</b>
3.	demonstrate a basic use of internet, email in current scenario and be aware of it.	<b>K2, K3</b>
4.	identify the basic concepts and elements of multimedia and their uses in both education and entertainment.	<b>K3</b>
5.	to communicate the legal framework of e-commerce and assess the various modes of electronic payment system.	<b>K3</b>

**Modules**

<b>Unit</b>	<b>Module</b>	<b>Topic</b>	<b>Teaching Hours</b>	<b>Cognitive level</b>	<b>Pedagogy</b>	<b>Assessment/ Evaluation</b>
<b>I</b>	<b>Introduction to Computers</b>					
	1.	Introduction to computers – Characteristics - Classification	3	K1 (R)	Lecture with discussion	Quiz
	2.	Advantages and Disadvantages of Computers	2	K2 (U)	Lecture with PPT	Oral test
	3.	Anatomy of Digital Computer - Memory Devices	2	K2 (U)	Lecture with discussion	Oral test
	4.	Input Devices Output Devices.	3	K2 (U)	Lecture with PPT	Quiz
<b>II</b>	<b>Operating System</b>					
	1.	Concept of Operating System – Functions – Advantages	2	K2 (U)	Lecture with discussion	Oral test
	2.	Classification - Assembler, Compiler, Interpreter	2	K2 (U)	Lecture with PPT	Oral test
	3.	Hardware and Software and its types	3	K2 (U)	Lecture with discussion	Oral test
	4.	Computer Networks – Classification – Topology of Networks.	5	K2 (U)	Lecture with PPT	Short test
<b>III</b>	<b>Introduction to Internet</b>					
	1	Introduction to Internet – Advantages and Uses of Internet	2	K2 (U)	Lecture with discussion	Oral test
	2	Requirements of internet - Internet Service Providers (ISPs), IP Addressing	3	K2 (U)	Lecture with discussion	Short Test
	3	Domain Name - Web Browser	3	K3 (Ap)	Lecture with demonstration	Quiz
	4	E-Mail– Advantages and Disadvantages of E- Mail.	5	K3 (Ap)	Lecture with demonstration	Short Test
<b>IV</b>	<b>Multimedia</b>					
	1	Multimedia – meaning –Basic Concepts	2	K2 (U)	Lecture with discussion	Assignment
	2	Elements of Multimedia- Text, Images	3	K3 (Ap)	Lecture with demonstration	Short Test
	3	Sound/ Audio, Video, Graphics and Animations	3	K3 (Ap)	Lecture with demonstration	Oral test
	4	Uses of multimedia in Education and Entertainment.	3	K3 (Ap)	Lecture with discussion	Oral test
<b>V</b>	<b>E-Commerce</b>					
	1	E-Commerce –Benefits – Nature	3	K2 (U)	Lecture with PPT	Quiz
	2	Classification of E-Commerce	4	K2 (U)	Lecture with discussion	Oral test
	3	Advantages and Disadvantages of E-Commerce	4	K3 (Ap)	Lecture with discussion	Formative Assessment
	4	Traditional Commerce vs. E-Commerce – Payment through Electronic mode	4	K3 (Ap)	Lecture with illustration	Short Test

**Total Contact hours: 60 (Including lectures, assignments and tests)**

Course Focussing on Employability/ Entrepreneurship/ Skill Development : **Employability**  
Activities (Em/ En/SD): Payment through Electronic mode

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment  
Sustainability/ Gender Equity): **Professional Ethics**

Activities related to **Cross Cutting Issues : Web Browsing**

**Assignment :**

1. Prepare a mind map for the topology of networks
2. Create e-mail id
3. Create a content using text and images
4. Create content using audio and video
5. Make an online payment and write its procedure with evidence.

**Sample questions**

**Part A**

**Fill in the blanks**

1. The computers can process \_\_\_\_\_ of instructions per second.
2. E-Commerce is buying and selling on the \_\_\_\_\_.

**Choose the correct answer**

3. Which type of topology works on the functionality of the sender and receiver?  
a) Star Topology   b) Tree Topology   c) Ring Topology   d) Point to Point Topology
4. An Operating System acts as a communication bridge between the user and \_\_\_\_\_  
a) computer hardware   b) e-commerce   c) compiler   d) interpreter

**State whether the following are “True” or “False”**

5. Computers perform calculations with 100 percent accuracy.

**Part B**

1. What are the characteristics of a computer?
2. Write a short note on assembler.
3. State the advantages of internet.
4. What are the elements of multimedia?
5. State the benefits of e-commerce.

**Part C**

1. Explain the advantages and disadvantages of computers.
2. Describe the classifications of operating system.
3. What are the requirements of internet? State its advantages and disadvantages.
4. Classify the elements of multimedia.
5. Differentiate traditional commerce and e-commerce.

Dr. M. Gnana Muhila  
**Head of the Department**

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