



(An Autonomous Institution)
(Approved by AICTE, New Delhi & Affiliated to Pondicherry University)
coredited by NBA-AICTE, New Delhi, ISO 9001-2000 Certified Institution &
Accredited by NAAC with "A" Grade)

Madagadipet, Puducherry - 605 107



# BACHELOR OF COMMERCE IN CORPORATE SECRETARYSHIP

ACADEMIC REGULATIONS 2023 (R-2023)

**CURRICULUM** 



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B.Com. (Corporate Secretaryship)

#### **COLLEGE VISION AND MISSION**

#### Vision

To be globally recognized for excellence in quality education, innovation and research for the transformation of lives to serve the society.

#### **Mission**

#### M1: Quality Education:

To provide comprehensive academic system that amalgamates the cutting-edge technologies with best practices.

#### M2: Research and Innovation:

To foster value-based research and innovation in collaboration with industries and institutions globally for creating intellectuals with new avenues.

#### M3: Employability and Entrepreneurship:

To inculcate the employability and entrepreneurial skills through value and skill-based training.

#### M4: Ethical Values:

To instill deep sense of human values by blending societal righteousness with academic professionalism for the growth of society.

#### **DEPARTMENT OF BUSINESS STUDIES**

#### **VISION AND MISSION**

#### **Vision**

To explore value-based Accounting and Management Education through innovative and flexible curriculum that enables to decipher and adapt in multidisciplinary academic and research environments and the society at large.

#### **Mission**

#### M1: Knowledge Sharing:

To transform lives through knowledge creation and sharing

#### M2: Collaborative Learning:

To leverage the resources to provide experiential learning, immersion and other collaboration opportunities.

#### M3: Career Development:

To provide the best professional development and career growth opportunities to the students.

#### **M4: Consistent Improvement:**

To continuously improve through stakeholder engagement, industry relations, and assurance of learning across multiple domains.



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## Programme Outcome (PO)

PO1: Acquire the essential knowledge on the successful prospects of business.

**PO2:** Understand the practical issues and challenges that the trade world encounters.

**PO3:** Apply concepts, principles and procedures in transacting business effectively.

**PO4:** Gain analytical skill in undertaking commercial ventures and evaluate the pros and cons of embarking on trade and trade related activities based on their in-depth knowledge.

**PO5:** Be employable, exhibit entrepreneurial drive and be a model of principled and ethically sound business professionals.

# **Program Specific Outcomes (PSO)**

**PSO1:** Understand the concepts, principles and practices involved in undertaking business ventures.

**PSO2:** Apply conceptual skills in the areas of Company Law, Secretarial practice, Economic Legislations and Goods and Service Tax that helps in understanding business problems.

**PSO3:** Understand the legal guidelines relating to the business activities.



# **BACHELOR OF COMMERCE (CORPORATE SECRETARYSHIP)** STRUCTURE FOR UNDERGRADUATE PROGRAMME

SI. No	Course Category	Breakdown of Credits							
	Part I								
1	Modern Indian Language (MIL)	06							
	Part II	·							
2	English (ENG)	06							
	Part III								
3	Discipline Specific Core Courses (DSC)	73							
4	Discipline Specific Elective Courses (DSE)	12							
5	Inter-Disciplinary courses (IDC)	15							
6	Skill Enhancement Courses (SEC)	12							
7	Employability Enhancement Courses (EEC*)	0							
8	Ability Enhancement Courses (AEC)	04							
9	Open Electives (OE)	04							
10	Online Certification Course (OCC*)	0							
11	Extension Activity (EA*)	0							
	Total 132								

### **SCHEME OF CREDIT DISTRIBUTION - SUMMARY**

SI.	Course Category		Credi	Total				
No.	Course Category	I	Ш	III	IV	V	VI	Credits
	Part	I						
1	Language (MIL)	3	3					06
	Part	İl						
2	English (ENG)	3	3					06
	Part	İII						
3	Discipline Specific Core Courses (DSC)	10	10	13	13	12	15	73
4	Discipline Specific Elective Courses (DSE)			3	3	3	3	12
5	Inter-Disciplinary Courses (IDC)	4	3	2	3	3		15
6	Skill Enhancement Courses (SEC)	2	2	2	2	2	2	12
7	Employability Enhancement Courses (EEC*)	0	0	0	0			0
8	Ability Enhancement Courses (AEC)	1	1	1	1			04
9	Open Electives (OE)			2	2			04
10	Online Certification Course (OCC*)					0		0
11	Extension Activity (EA*)		0					0
	Total	23	22	23	24	20	20	132

<sup>\*</sup> EEC, OCC, EA will not be included for the computation of "Total of Credits" as well as "CGPA".



	SEMESTER – I									
SI.	Course Code	Course Title	Category	Pe	rio	ds	Credit	Max. Marks		
No.	Course code	Course Title	Category	L	T	Р	S	CAM	ESM	Total
			Part I							
Theo	ory									
1	A23FRT101C	French - I	MIL	3	0	0	3	25	75	100
ı	A23TAT101C	Tamil - I	IVIIL	3	U	U	3	25	75	100
			Part II							
Theo	ry									
2	A23BET102C	Business English - I	ENG	3	0	0	3	25	75	100
	1	l	Part III							,
Theo	ory									
3	A23CST101C	Financial Accounting for Business	DSC	3	1	0	4	25	75	100
4	A23BAD101C	Managerial Economics	DSC	3	0	0	3	25	75	100
5	A23BAT102C	Business Management and Practices	DSC	3	0	0	3	25	75	100
6	A23MADA01C	Business Mathematics and Statistics	IDC	3	1	0	4	25	75	100
Skill	Enhancement Co	ourse								
7	A23ENSA01C	Communication Skill	SEC	0	0	4	2	100	0	100
Abili	ty Enhancement	Course								
8	A23AETA02C	Environmental Studies	AEC	1	0	0	1	100	0	100
Emp	loyability Enhand	cement Course								
8	A23CSC101D	Certification Course - I*	EEC	0	0	4	0	100	0	100
							23	450	450	900

<sup>\*</sup> Employability Enhancement Course are to be selected from the list in Annexure I

	SEMESTER - II									
SI.	Course Code	Course Title	Category	Pe	rioc		Credits	Max. N		
No.	Course Code			L	T	Р	Credits	CAM	ESM	Total
		Pa	art I							
Theo	ry									
1	A23FRT202C	French - II	MIL	3	0	0	3	25	75	100
'	A23TAT202C	Tamil - II	IVIIL	3	U	U	3	23	75	100
		Pa	rt II							
Theo	ry									
2	A23BET202C	Business English - II	ENG	3	0	0	3	25	75	100
		Pa	rt III							
Theo	ry									
3	A23CMT203C	Advanced Financial Accounting	DSC	3	1	0	4	25	75	100
4	A23CST201D	Company Formation and Share Capital	DSC	3	0	0	3	25	75	100
5	A23BAT205C	Entrepreneurship and Startups	DSC	3	0	0	3	25	75	100
6	A23BAD202C	Legal Aspects of Business	IDC	3	0	0	3	25	75	100
Skill	Enhancement C	ourse								
7	A23ENSA02C	Soft Skills	SEC	0	0	4	2	100	0	100
Abilit	y Enhancement	Course								
8	A23AETA01C	Public Administration	AEC	1	0	0	1	100	0	100
Empl	oyability Enhan	cement Course								
9	A23CSC202D	Certification Course - II*	EEC	0	0	4	0	100	0	100
Exter	nsion Activity									
10	A23EAS201C	National Service Scheme	EA	0	0	2	0	100	0	100
							22	550	450	1000

<sup>\*</sup> Employability Enhancement Course are to be selected from the list in Annexure I

		SEMES	STER - III							
SI.	Course Code	Course Title	Category	Pe	erio	ds	Credits	Max. Mark		ks
No.	Course Code			L	T	Р	Credits	CAM	ESM	Total
		Pa	art III							
Theo	ry									
1	A23CMT305C	Corporate Accounting	DSC	3	1	0	4	25	75	100
2	A23CST302D	Company Administration and Management	DSC	3	0	0	3	25	75	100
3	A23BAT307C	Financial Management	DSC	3	1	0	4	25	75	100
	A23CSE301D	Principles of Marketing								
4	A23CSE302D	Practical Auditing	DSE	3	0	0	3	25	75	100
	A23CME301D	Investment Management								
5	A23XXO30XC	Open Elective - I	OE	2	0	0	2	25	75	100
Pract	ical									
6	A23BAI301C	Working with Spreadsheets	IDC	0	0	4	2	50	50	100
Proje	ct									
7	A23BAP301C	Venture Development	DSC	0	0	4	2	40	60	100
Skill I	Enhancement Co	ourse								
8	A23CSS301D	Introduction to MCA21 Portal	SEC	0	0	4	2	100	0	100
Abilit	y Enhancement	Course								
9	A23AETA04C	Value Education	AEC	1	0	0	1	100	0	100
Empl	oyability Enhanc	ement Course								
10	A23CSC303D	Certification Course - III*	EEC	0	0	4	0	100	0	100
							23	515	485	1000

<sup>\*</sup> Employability Enhancement Course are to be selected from the list in Annexure I

	SEMESTER - IV									
SI.	0	O	0-1	Pe	erio	ds	0	Max. Marl		ks
No.	Course Code	Course Title	Category	L	Т	Р	Credits	CAM	ESM	Total
Part I										
Theo	ry									
1	A23CMT408C	Advanced Corporate Accounting	DSC	3	1	0	4	25	75	100
2	A23CMT409C	Management Accounting	DSC	3	1	0	4	25	75	100
3	A23BAD401C	Business Policy and Strategy	IDC	3	0	0	3	25	75	100
	A23CME404C	Basics of Stock Market								
4	A23CME405C	Insurance and Risk Management	DSE 3 0	3	0	0	3	25	75	100
	A23CME406C	Financial Markets and Services								
5	A23XXO40XC	Open Elective - II	OE	2	0	0	2	25	75	100
Pract	ical								•	
6	A23CML401C	Computerised Accounting	DSC	0	0	4	2	50	50	100
Interr	nship									
7	A23CSN401D	Internship / In-Plant Training	DSC	0	0	6	3	40	60	100
Skill	Enhancement Co	ourse	_							
8	A23MASA01C	Quantitative Aptitude and Logical Reasoning	SEC	0	0	4	2	100	0	100
Abilit	Ability Enhancement Course									
9	A23AETA03C	Indian Constitution	AEC	1	0	0	1	100	0	100
Empl	oyability Enhand	cement Course								
10	A23CSC404D	Certification Course - IV*	EEC	0	0	4	0	100	0	100
		annonment Course are to be coloct					24	515	485	1000

<sup>\*</sup> Employability Enhancement Course are to be selected from the list in Annexure I



		SEME	STER - V									
SI.	Course Code	Course Title	Category	Pe			Periods		Credits	Max. Marks		
No.	Course code	Godise Title	Jacogory	L	T	Р	Orcaits	CAM	ESM	Total		
		P	art III									
Theo	ry											
1	A23CST503C	Income Tax Law and Practice	DSC	3	1	0	4	25	75	100		
2	A23CST504D	Company Meetings and Winding up	DSC	3	0	0	3	25	75	100		
3	A23CST505D	General Law	DSC	3	0	0	3	25	75	100		
	A23CSE503D	Corporate Compliance										
4	A23CSE504D	Ethics and Sustainability	DSE	3	0	0	3	25	75	100		
	A23CSE505D	Organisational Psychology										
Proje	ect											
5	A23BAP503C	Social Responsibility Project	IDC	0	0	6	3	40	60	100		
6	A23CSP501D	Drafting Notices, Agenda, Resolutions and Minutes	DSC	0	0	4	2	40	60	100		
Skill	Enhancement Co	ourse										
7	A23BAS502C	Business Research Methods	SEC	0	0	4	2	100	0	100		
Onlin	ne Certification C	Course										
8	A23CSM501D	MOOC - Certificate Course	ОС	0	0	4	4 0 Successful Completion					
					_		20	280	420	700		

		SEM	ESTER – VI																				
SI.	Course Code	Course Title	Category	Р	erio		Credits	Max. Mark		ks													
No.	Course Coue	Course Title	Category	L	Т	Р	Credits	CAM	ESM	Total													
			Part III																				
Theo	ry																						
1	A23CST606D	Business Modelling	DSC	3	0	0	3	25	75	100													
2	A23CST607C	Goods and Services Tax	DSC	3	1	0	4	25	75	100													
3	A23CST608D	Economics and other Legislations	DSC	3	0	0	3	25	75	100													
	A23CSE606D	Corporate Governance	DSE																				
4	A23CSE607D	Intellectual Property Rights		DSE	DSE	DSE	DSE	DSE	DSE	DSE	DSE	DSE	DSE	DSE	DSE	DSE	DSE	3	0	0	3	25	75
	A23CME612C	Personal Finance																					
Proje	ect																						
5	A23CSP602D	Project	DSC	0	0	10	5	40	60	100													
Skill	Skill Enhancement Course																						
6	A23BAS603C	Life Skills Development and Mentoring	SEC	0	0	4	2	100	0	100													
							20	240	360	600													



#### Annexure - I

# EMPLOYABILITY ENHANCEMENT COURSES - CERTIFICATION COURSES (Not included in CGPA and Credits computation)

# Certification Course - I, II, III & IV

(To be chosen from the below list but not limited)

SI. No.	Course Title
1	MS Office
2	Advanced Excel
3	Tally
4	Digital Marketing
5	Microsoft 365 fundamentals
6	Block Chain
7	Artificial Intelligence
8	Investment & trading Strategies
9	Foundation of Stock Market Investing
10	Google Analytics



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