

THE NEW COLLEGE (AUTONOMOUS), CHENNAI-14.
B.COM DEGREE BRANCH: CORPORATE SECRETARYSHIP
CHOICE BASED CREDIT SYSTEM
SYLLABUS

(Effective from the Academic Year 2011 – 2012)

FIRST YEAR - SEMESTER I
Part – IV- 1 (C) Non-Major Elective

PRINCIPLES OF ACCOUNTING

Credits 2
Marks 75

Unit – I

Introduction to Accounting – Need – Concepts – Types.

Unit - II

Journal – Ledger – Trial Balance.

Unit – III

Final Accounts with Simple Adjustments.

FIRST YEAR – SEMESTER II
Part – IV- 1 (C) Non-Major Elective

FUNDAMENTALS OF BUSINESS ORGANISATION

Credits 2
Marks 75

Unit – I

Business – Meaning – Barter System – Types of Business, Sole Proprietorship – Features – Merits and Demerits.

Unit - II

Partnership – Features – Advantages and Disadvantages

Unit – III

Joint Stock Company – Characteristics – Types – Merits and Demerits.