

# **UNIVERSITY OF MADRAS**

## **SYLLABUS**

### **B.COM (Corporate Secretaryship)**

(With effect from the Academic Year 2020 -2021)

## **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.

## **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.

# UNIVERSITY OF MADRAS

## B.COM (Corporate Secretaryship) Degree Course (With effect from the academic year 2020-2021)

### ANNEXURE

### REVISED SCHEME OF EXAMINATION SEMESTER 1

Course Components	Name Of The Course	Credits	Ins.Hrs	Int.Mar	Ext. Marks	Total
PART I	Paper I – Language I	3	4	25	75	100
PART II	Paper I – English I	3	4	25	75	100
PART III	<b>Core Paper I – Financial Accounting*</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Paper II – Business Communication*</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
	Allied Paper I - International Trade	5	6	25	75	100
PART IV	Soft Skill I	3	2	50	50	100
	Non Tamil Students : Basic Tamil/Advanced Tamil	2	2	25	75	100
	Tamil Students : Non-Major Elective *					

### SEMESTER II

Course Components	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART I	Paper II – Language II	3	4	25	75	100
PART II	Paper II – English II	3	4	25	75	100
PART III	<b>Core Paper III – Advanced Financial Accounting*</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
	Core Paper IV – Corporate Management	4	6	25	75	100
	<b>Allied Paper II - Business Economics*</b>	<b>5</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
PART IV	Soft Skill II	3	2	50	50	100
	Non Tamil Students : Basic Tamil/Advanced Tamil	2	2	25	75	100
	Tamil Students : Non-Major Elective *					

\*Non Major Elective – Any One Of The Following (Semester Wise)

#### I Semester

1. Basic Elements Of Logistics Management
2. Basics Of Corporate E-Management

#### II Semester

1. Everyday Banking
2. Fundamentals Of Insurance

### SEMESTER III

Course Components	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext Marks	Total
PART I	Paper III – Language III	3	6	25	75	100
PART II	Paper III – English III	3	4	25	75	100
PART III	<b>Core Paper V – Corporate Accounting – I*</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
	Core Paper VI – Company Law and Secretarial Practice	4	5	25	75	100
	<b>Allied Paper III - Business Statistics *</b>	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
PART IV	Soft Skill III	3	2	50	50	100
	Environmental Studies		2	Examination will be held in semester IV		

### SEMESTER IV

Course Components	Name of the course	Credits	Ins.Hrs	Int. Marks	xt. Marks	Total
PART I	Paper IV – Language IV	3	5	25	75	100
PART II	Paper IV – English IV	3	5	25	75	100
PART III	<b>Core Paper VII – Advanced Corporate Accounting *</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Paper VIII – Indirect Taxation*</b>	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
	Allied Paper IV – Securities Laws & Market Operations	5	5	25	75	100
PART IV	Soft Skill IV	3	2	50	50	100
	Environmental Studies	2	2	25	75	100

### SEMESTER V

Course Components	Name Of The Course	Credits	Ins. Hrs	Int. Marks	Ext. Marks	Total
PART III	Core Paper IX – Cost Accounting	4	6	25	75	100
	Core Paper X - Corporate Governance And Ethics	5	6	25	75	100
	<b>Core Paper XI – Business Laws* (Common to B.Com (General) in III Semester)</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Paper XII – Income Tax Law &amp; Practice – I *</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Elective Paper I Marketing *(Common to B.Com (General) in III Semester)</b>	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
PART IV	Value Education	2	2	25	75	100

### SEMESTER VI

Course Components	Name of the course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART III	Core Paper XIII – Industrial Laws	4	6	25	75	100
	<b>Core Paper XIV – Management Accounting *</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Paper XV – Entrepreneurial Development*</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Paper XVI – Income Tax Law &amp; Practice – II *</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
	Elective Paper II – Project – Institutional Training	5	6	25	75	100
PART V	Extension Activities	1				

**Note:**

**\*All the highlighted courses are common to B.Com General.**

**\* The question shall cover 20% theory and 80% problems in the Practical Papers. Norm adopted by B.Com General is applicable for common practical papers.**

**\* The question shall cover 80% provisions of Company Law and 20% relating to Secretarial duties for Company Law and Secretarial Practice.**

### **PATTERN OF QUESTION PAPER**

Part	Total questions	Questions to be answered	Marks per Question	Total Marks
A (50 words)	12	10	2	20
B (200 words)	7	5	5	25
C (500 words)	3	5	10	30
Maximum Marks for End Semester External Examination				75

## **LIST OF COURSES COMMON FOR B.COM (CORPORATE SECRETARYSHIP) FROM B.COM (GENERAL)**

### **SEMESTER I**

1. Financial Accounting
2. Business Communication

### **SEMESTER II**

3. Advanced Financial Accounting
4. Business Economics

### **SEMESTER III**

5. Corporate Accounting - I
6. Business Statistics

### **SEMESTER IV**

7. Advanced Corporate Accounting
8. Indirect Taxation

### **SEMESTER V**

9. Business Laws
10. Income Tax Law & Practice I
11. Marketing

### **SEMESTER VI**

12. Management Accounting
13. Entrepreneurial Development
14. Income Tax Law & Practice II

## **SEMESTER 1**

### **Core Paper I - FINANCIAL ACCOUNTING**

#### **Course objectives**

**Number of Credits: 4**

1. To enable the students to know the Principles of Accounting in General
2. To Understand the System of Keeping Financial Accounting Records

#### **Unit I: Preparation of Financial Statements**

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

#### **Unit II: Rectification of Errors and Bank Reconciliation Statement**

Classification of Errors - Rectification of Errors - Preparation of Suspense A/c. Bank Reconciliation Statement - Need and preparation.

#### **Unit III: Depreciation and Insurance Claims**

Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method - Change in method - Concept of useful life under Companies Act, 2013 - Insurance Claims - Calculation of Claim Amount - Average Clause.

#### **Unit IV: Single Entry System**

Meaning and Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method- Conversion Method.

#### **Unit V: Hire Purchase and Instalment System**

Hire purchase system - Default and repossession - Hire purchase trading account - Instalment system - calculation of profit - Average Due Date and Account Current

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

#### **Suggested Readings**

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sultan Chand & Sons, New Delhi.



2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.
5. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
6. S.Thothadri & S.Nafeesa, Financial Accounting, McGraw Hill Education, New Delhi

### **E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

[www.futureaccountant.com](http://www.futureaccountant.com)

[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

## **Core Paper II – BUSINESS COMMUNICATION**

### **Course Objectives**

**Number of Credits: 4**

1. To facilitate the students to understand the concept of Communication.
2. To know the Basic Techniques of the Modern forms of Communication.

### **Unit I: Communication**

Definition - Methods - Types - Principles of Effective Communication - Barriers to Communication - Business letters - lay out.

### **Unit II: Business Letters**

Meaning - Kinds of Business Letters - Application for a situation - Interview - Appointment letter - Acknowledgement - Promotion - Enquiries - Reply Letter to Enquiries - Orders - Sales Letter - Circular Letter - Complaints Letter.

### **Unit III: Correspondence**

Bank Correspondence - Insurance Correspondence - Agency Correspondence - Correspondence with Share Holders & Directors.

### **Unit IV: Reports and Meetings**

Reports - Meaning - Writing of Reports - Meetings - Agenda - Minutes - Memorandum - Office order - Circular Notes.

## **Unit V: Forms of Communication**

Modern forms - Fax - email - video conference - internet - websites - uses of the various forms of communication.

### **Suggested Readings**

1. Rajendra Paul & Korlahalli, J.S. Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd - New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
5. Simon Collin, Doing Business on the Internet, Kogan Page Ltd, London.
6. Mary Ellen Guffey, Business Communication - Process and Product, International Thomson Publishing, Ohio.
7. Sundar, K. A, Business Communication, Vijay Nicole Imprints Pvt. Ltd., Chennai.

### **E-Resources**

[www.newagepublishers.com](http://www.newagepublishers.com)

[www.managementstudyguide.com](http://www.managementstudyguide.com)

[www.businesscommunication.org](http://www.businesscommunication.org)

[www.smallbusiness.chron.com](http://www.smallbusiness.chron.com)

## **ALLIED PAPER I – INTERNATIONAL TRADE**

### **Course Objectives:**

**No of Credits: 5**

1. To acquire specialised knowledge in international trade
2. To learn about WTO and how globalisation of Economy takes place.

### **UNIT 1**

Theories of International Trade – Ricardo – Haberlers Opportunity cost - Heckscher Ohlin theorem.

### **UNIT – II**

Trade policy – case for protection – Regional integration – European Union – EEC- UNCTAD – GATT – Asian – Development Bank.

### **UNIT III**

WTO – Functions of WTO – An Overview.

## **UNIT IV**

Balance of payments – Disequilibrium – Remedies – Exchange control – Purchasing Power parity Theory.

## **UNIT V**

International monetary system – IMF – SDR – International liquidity – IBRD.

### **Suggested Readings**

1. K.R.Gupta – International Economics, Atlantic Publisher Distributors Pvt Ltd.
2. P. Saravanan – International Marketing
3. S.Sankaran – Money, Banking and International Trade, Margham Publication, Chennai.
4. Francis Cherunilam – International Trade and Export Management, Himalaya Publishing House.

## **NON-MAJOR ELECTIVE PAPER I**

### **1. BASIC ELEMENTS OF LOGISTICS MANAGEMENT**

#### **Level of Knowledge: Basic Level**

#### **Unit – I**

Logistics – Concept & Significance – Logistics System Fundamentals – Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals and Animal driven vehicles – Economics of transportation – Stocking Policies – Storage and handling capacities – Warehousing.

#### **Unit – II**

Packaging – Principles, functions and types – Containerization – Concepts – Infrastructure – Inventory Policy – Concept of Supply Chain Management and its strategic role in the organization – Intra and Inter Organization Supply Chain.

### **Suggested Readings:**

1. Strategic Logistics Management – Lambert
2. Logistical Management – The Integrated Supply Chain Process – Bowersox
3. Logistics & Supply Chain Management – Christopher
4. Supply Chain Management – Sunil Chopra
5. Logistics & Supply Chain Management – Raghuram
6. Supply Chain Management for 21<sup>st</sup> Century – Sahay.

## **2. BASICS OF CORPORATE E-MANAGEMENT**

**Level of Knowledge: Basic Level**

### **UNIT - I**

Introduction to computers - Classification - Anatomy of digital computer - Hardware and Software - Memory Devices - input devices - output devices - Storage devices - Concept of programming languages - Operating system, Assembler, Compiler, Interpreter, Multimedia.

Introduction to Internet - Internet Service Providers (ISPs), Internet Addressing - E-Mail - Web Browsers - Intranet - Website establishments - Advertising in the web.

### **UNIT - II**

Introduction of e-commerce - opportunities - Modes of e-commerce – business requirements - Payment Processing - Secure Electronic payment protocol (SEPP) - Secure electronic Transaction (SET).

Management Information System (MIS) - Concept – meaning - role of MIS in management.

### **Suggested Readings:**

1. Alexix Leon, Mathew Leon - Fundamentals of Computer Science and Communication Engineering.
2. Alexix Leon, Mathew Leon - Fundamentals of Information Technology
3. John Callahan - Every Students guide to Internet.
3. 4 W.S Jawadekar - Management Information System
4. 5 K.K.Bajai and Debjani Nag - E-Commerce - The cutting edge of Business

## **SEMESTER II**

### **Core Paper III – ADVANCED FINANCIAL ACCOUNTING**

#### **Course Objectives**

**Number of Credits: 4**

1. To enable the students to get a comprehensive understanding of the Financial Accounting
2. To make the students know the various methods of maintaining the accounting records in various forms of Business

#### **Unit I: Branch Accounts**

Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)

#### **Unit II: Departmental Accounts**

Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

#### **Unit III: Partnership Accounts**

Admission of a Partner - Retirement of a Partner - Death of a Partner.

#### **Unit IV: Partnership Accounts**

Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership Firm.

#### **Unit V: Accounting Standards for Financial Reporting**

Objectives and uses of financial statements for users - role of accounting standards - development of accounting standards in India - requirements of International Accounting Standards - Role of IFRS - IFRS adoption or convergence in India - Implementation plan in India - IndAS - Difference between IndAS and IFRS

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

#### **Suggested Readings**

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
5. Tulsian P.C. - Financial Accounting.

6. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
7. S.Thothadri & S.Nafeesa, Financial Accounting, McGraw Hill Education, New Delhi

### **E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
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[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

## **Core Paper IV - CORPORATE MANAGEMENT**

### **Course Objectives:**

**No of Credits: 4**

- To make the students to understand the basic concept of management.
- To prepare the students to know about the significance of management in corporate world

### **UNIT 1 Introduction to Management**

Nature and functions of Management – Principles – role and function of Manager – Levels of Management – Development of Scientific Management and other Schools of thought and Approaches.

### **UNIT 2 Planning and Organising**

Planning – need and importance – forms – types – steps – decision making – types – process.

Organisation – types – Organisation structure – Centralisation and Decentralisation – Departmentation.

### **UNIT 3 Human Resource Management**

Human Resource – HRM and Personnel Management – Recruitment, Selection and Training methods – Human Resource Audit.

### **UNIT 4 Performance Appraisal and Incentives**

Performance Appraisal – methods – promotions and transfer – incentives – monetary and non-monetary- welfare and social security measures.

### **UNIT 5 Direction and Control**

Direction – purpose – requirements of effective direction – motivation theories.

Co-ordination – need, type and techniques for excellent co-ordination –  
controlling- meaning and importance – control process.

**Suggested Readings:**

1. Weihrich and Koontz, Essentials of Management, McGraw Hill, New Delhi
2. Dinakar Pagare, Principles of Management, Sultan Chand & Sons, New Delhi.
3. C.B.Gupta – Business Management, Sultan Chand & Sons, New Delhi.
4. L.M.Prasad – Principles of Management, Sultan Chand & Sons, New Delhi.
5. L.M.Prasad – Human Resource Management, Sultan Chand & Sons, New Delhi.
6. Ashwathappa, Human Resource Management, Tata McGraw Hill, New Delhi.
7. Tripathi - Human Resource Management, Sultan Chand & Sons, New Delhi.

**Allied Paper II - BUSINESS ECONOMICS**

**Course Objectives**

**Number of Credits: 5**

1. To make the students to understand the basic concepts of economics
2. To prepare the students to know about the demand and supply, laws of production and consumer behaviour

**UNIT I**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

**UNIT II**

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

**UNIT III**

Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

**UNIT IV**

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

## **UNIT V**

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

### **Suggested Readings**

1. Shankaran S, Business Economics - Margham Publications - Ch -17
2. Mehta P L, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House - Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
5. Chaudhary C M, Business Economics - RBSA Publishers - Jaipur - 03.
6. Ahuja H L, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

## **NON-MAJOR ELECTIVE PAPER II**

### **1. EVERYDAY BANKING**

#### **UNIT- I**

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque – Payable at par – Demand Draft – application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.

#### **UNIT- II**

On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments – Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance – Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service



Data)- Registration process – through Mobiles – Process at Bank Branch – ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back-Safe banking methods.

### **Suggested Readings:**

1. B.Santhanam- Banking & Financial systems, Margham Publications
2. S.N.Maheshwari Banking theory, law and practice , Kalyani Publications
3. Parameswaran- Indian Banking, S.Chand& Co.

### **Web References:**

1. [https://en.wikipedia.org/wiki/Online\\_banking](https://en.wikipedia.org/wiki/Online_banking)
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. [www.scotiabank.com/mobile/ca/en/0,,5181,00.html](http://www.scotiabank.com/mobile/ca/en/0,,5181,00.html)

## **2. FUNADAMENTALS OF INSURANCE**

Level of Knowledge: Basic Level

### **Unit – I**

Origin and history of Insurance – Meaning and definition of Insurance – Features of Insurance - Principles of Insurance – Objectives and advantages of Insurance- Types of Insurance – Insurance Organizations in India and their Profile - Insurance Regulatory and Development Authority – its Duties and Functions

### **Unit – II**

Meaning and Definition of Life Insurance – its Features – its Fundamental Principles - Types of policies in Life Insurance – Meaning and Definition of Fire Insurance - its Features – its Fundamental Principles – Types of policies in Fire Insurance - Meaning and Definition of Marine Insurance - its Features – its Fundamental Principles - Types of Policies in Marine Insurance.

**Suggested Readings:**

1. A.Murthy – Elements of Insurance.
2. M.N.Mish – Insurance – Principles and Practice.

## **SEMESTER III**

### **Core Paper V - CORPORATE ACCOUNTING**

#### **Course Objectives**

**Number of Credits: 4**

- To enable the students about the Preparation of the Company accounts.
- To motivate the students to understand the various Provisions of the Companies Act.

#### **Unit I: Share Capital**

Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

#### **Unit II: Debentures & Acquisition of Business**

Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

#### **Unit III: Final Accounts**

Final Accounts - Preparation of P & L A/c and Balance Sheet – Managerial Remuneration- Calculation and Legal Provisions.

#### **Unit IV: Valuation of Shares and Goodwill**

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

#### **Unit V: Alteration of Share Capital**

Meaning - Internal Reconstruction - Reduction of Share Capital.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

#### **Suggested Readings**

1. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.
2. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
3. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi.
5. P.Radhika & Anita Raman, Corporate Accounting, McGraw Hill Education, NewDelhi.

## **E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.education.svtuition.org](http://www.education.svtuition.org)

## **CORE PAPER VI - COMPANY LAW & SECRETARIAL PRACTICE**

### **Course Objectives**

**No of Credits: 4**

To acquire knowledge at practical and procedural aspects of a company formation and e-governance including digital signature and compliance requirements.

### **UNIT I INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY**

Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration – Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of Corporate veil.

Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

### **UNIT II PROSPECTUS & SHARECAPITAL**

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis-statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus.

Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

### **UNIT III MEMBERS AND SHAREHOLDERS**

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

## **UNIT IV KEY MANAGERIAL PERSONNEL AND MEETINGS**

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification.

Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice , Agenda, minutes and resolution – Secretarial duties in meetings.

## **UNIT V WINDING UP**

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel.

**Practical orientation – To encourage the students to role play as company secretary in any meeting of the company (conduct Mock meeting)**

### **Suggested Readings:**

1. Dr. B. Ravi – Company Law and Secretarial Practice ( New Companies Act 2013)
2. N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
3. Gaffoor & Thothadri – Company Law and Secretarial Paractice, Vijay Nicole Prints, Chennai
4. V.Balachandran and M.Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Pprints, Chennai
5. Taxman’s Companies Act 2013 - Taxman Publications, New Delhi
6. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.
7. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

### **Journals:**

- India business Law Journal, Vantage Asia publishing Limited
- Law Journal/ Corporate Law Reporter
- Symbiosis Contemporary Law Journal
- ICSI - Journals & Bulletins

## **E – learning resources**

- [www.indianlawjournal.org](http://www.indianlawjournal.org)
- [www.icsi.edu](http://www.icsi.edu)
- [www.clioindia.com](http://www.clioindia.com)

## **Allied Paper III - BUSINESS STATISTICS**

### **Course Objectives**

**Number of Credits: 5**

- To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.
- To Customize the importance of Business Statistics for the Commerce Students.

### **UNIT - I Introduction**

Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams

### **UNIT- II Measures of Central Tendency and Measures of Variation**

Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

### **UNIT- III Correlation and Regression Analysis**

Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank

Correlation - Regression - Meaning - Linear Regression.

### **UNIT - IV Time Series**

Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods

### **UNIT - V Index Numbers**

Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

## **Suggested Readings**

1. Dhingra I C & M.P. Gupta, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2009
2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9<sup>th</sup> revised edition 2013
3. Gupta S. C, Fundamentals of Statistics, Himalaya Publishing House
4. Sharma J K, Fundamentals of Business Statistic's, 2nd edition, Vikas Publishing House Pvt Ltd, 2013
5. Rajagopalan.S.P, and Sattanathan, R., Business Statistics and Operations Research, Vijaya Nicole Imprint Pvt. Ltd., Chennai
6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai

## **E-Resources**

[www.spss.co.in](http://www.spss.co.in)

<https://statlearning.class.stanford.edu>

<http://www.mit.edu>

[www.springer.com](http://www.springer.com)

## **SEMESTER IV**

### **Core Paper VII - ADVANCED CORPORATE ACCOUNTING**

#### **Course Objectives**

**Number of Credits: 4**

- To enable the students to understand the method of solving problems in company accounts
- To facilitate the students to understand liquidation accounting

#### **Unit I: Internal Reconstruction**

Meaning - Alteration of share capital - accounting procedures

#### **Unit II: Amalgamation and External Reconstruction**

Meaning - Amalgamation in the nature of merger, purchase - External Reconstruction - Applicability of AS 14 - Calculation of purchase consideration (all methods) - Journal entries in the books of Transferor and the Transferee Companies - revised balance sheet (excluding inter-company holdings)

#### **Unit III: Consolidation accounting**

Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

#### **Unit IV: Banking Company accounts**

Bank accounts - concept of NPAs - Asset classification - Preparation of Final Accounts of Banking Companies.

#### **Unit V: Liquidation**

Meaning - Preparation of Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration - Preparation of Statement of Affairs and Deficiency Account

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**



## **Suggested Readings:**

1. Gupta, R.L. & Radhaswamy, M., Advanced Accounts, Sultan Chand & Sons, New Delhi.
2. Jain, S.P. & Narang K.L., Advanced Accounts - Kalyani Publishers.
3. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S. Chand and Company, New Delhi.
5. P.Radhika & Anita Raman, Advanced Corporate Accounting, McGraw Hill Education, New Delhi.

## **E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.education.svtuition.org](http://www.education.svtuition.org)

## **Core Paper: VIII - INDIRECT TAXATION**

### **Course Objectives**

**Number of Credits: 5**

- To make the students to gain knowledge of the Principles of the Indirect Tax.
- To highlight the students about the Customs duty, Excise duty, VAT etc.

### **UNIT I: Introduction**

History and Objectives of Taxation - Canons of Taxation - Tax system in India - Direct and Indirect Taxes - Meaning and Types - powers of Union and States to levy taxes

### **UNIT – II: GST – Overview & Concepts**

Background behind implementing GST- The need for GST- Business impact- Objectives and Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events - Types of Suppliers - Composite and Mixed Suppliers - Composite Levy - Cross empowerment.

### **UNIT – II: GST Taxation/ Assessment proceedings**

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers.

#### **UNIT-IV GST Audit**

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties - NAPA (National Anti-Profiteering Authority).

#### **UNIT-V Customs duty**

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones - Export Incentive Schemes.

**Note: All Units, only Theory**

#### **Suggested Readings:**

1. Sweta Jain, GST law and practice, Taxmann Publishers, July 2017.
2. Datt V S, GST- Input Tax Credit- Taxmann Publishers, second edition August 2017
3. Anurag Pandey, Law and Practice of GST- Sumedha Publication House, 2017
4. Vandana Bange, Beginners- Guide Aadhyaya Prakashan Publisher, 2017
5. Govindarajan, A practical guide send text publishers, July 2017
6. Datta, D C, Layman's Guide on GST, Taxman Publications
7. Reddy & Dr. Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai

#### **E-Resources**

[www.legalserviceindia.com](http://www.legalserviceindia.com)

[www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)

[www.tnvat.gov.in](http://www.tnvat.gov.in)

[www.cbec.gov.in](http://www.cbec.gov.in)

[www.aces.gov.in](http://www.aces.gov.in)

## **ALLIED IV - SECURITIES LAWS AND MARKET OPERATIONS**

**Course objectives**

**No of Credits:5**

To promote conceptual understanding and in-depth knowledge of trading in securities and its implication in financial markets.

### **UNIT I Primary Market / New Issue Market**

Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.

### **UNIT II Secondary Market / Stock Exchange**

Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.

### **UNIT III Financial Instruments in New Issue & Secondary Market**

Treasury bills- Commercial bills- Certificate of deposits- Equity shares- Preference shares- Sweat equity shares- Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.

### **UNIT IV Mechanism of Stock Market Trading**

Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps

Market indexes – SENSEX, NIFTY & CNX NIFTY (Basics)

### **UNIT V Credit Rating Agency**

Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE

**Practical orientation**

**To give practical exposure to students relating to stock trading and market indexes reading of various sectors like manufacturing, pharmaceuticals, health, aviation, hospital etc.**

- 1. Assignment**
- 2. Collage on IPO Issues.**

### **Suggested Readings**

1. Dr. L. Natarajan - Securities Laws & Market Operations, Margham Pub. Chennai.
2. K.Natarajan, E.Gordon – Financial market & Services, Himalaya publishing House, Mumbai.
3. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai.
4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi
5. MachiRaju.H.R – Working of Stock Exchange in India, New Age International.
6. Chandrate K.R; et al : Capital issue, SEBI & Listing; Bharat Publishing House
7. V.K . Bhaliya – Financial Derivatives – Risk Management, Sultan Chand ltd, New Delhi.

### **JOURNALS**

- Taxman – SEBI and Corporate Laws
- Corporate Law Advisor
- SEBI Monthly Bulletins
- NSE Yearly Publications

### **e-LEARNING RESOURCES**

- <http://corporatefinanceinstitute.com>
- [www.bseindia.com](http://www.bseindia.com)
- [www.managementstudyguide.com](http://www.managementstudyguide.com)
- [www.investopedia.com](http://www.investopedia.com)

**SEMESTER V**  
**CORE PAPER IX – COST ACCOUNTING**

**Course Objectives:**

**No of Credits: 4**

To gain knowledge on ascertainment of the cost of goods & services accurately on cost control.

**UNIT - I Cost Accounting**

Definition, meaning and objectives- Advantages and Importance- Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of Cost Sheets and Tenders.

**UNIT – II Materials**

Stores record- purchase records- purchase order- Goods received note- Bin card- Stores Ledger - Inventory Control- ABC Analysis – Economic Ordering Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System.

**UNIT – III Labour**

Importance of Labour Cost Control- Various Methods of Wage Payments - Calculation of Wages - Methods of Incentives (Bonus) Schemes - Recording Labour time- Treatment of “OVER TIME” and “IDLE TIME”- Labour Turn Over (L.T.O)

**UNIT – IV Overheads (Factory, Administration, Selling and Distribution)**

Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

**UNIT – V Methods of Costing**

Unit Costing – Job Costing (Excluding Contract Costing) – Process Costing – Simple Process Accounts (Excluding Inter Process Profits and Equivalent Production, Joint Product) – Operation and Operating Costing.

**Practical orientation - Students can be advised to prepare a model cost sheet with the help of published financial reports of manufacturing industries.**

### **Suggested Readings:**

1. B.K.Bhar – Cost Accounting, Academic Publishers.
2. Jain & Narang – Cost and Management Accounts, Kalyani Publishers,
3. S.N.Maheshwari – Cost & Management Accounts, Sultan Chand & Sons, New Delhi.
4. S.P.Iyengar – Cost Accounting principles and practice, Sultan Chand & Sons, New Delhi.
5. T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting, Margham Publications, Chennai.
6. A.Murthy & S.Gurusamy, Cost Accounting, Vijay Nichole Prints, Chennai.
7. S.Thothadri & S. Nafeesa, Cost Accounting, McGraw Hill Edu., New Delhi.

## **CORE PAPER X - CORPORATE GOVERNANCE AND ETHICS**

### **Course Objectives**

**No Of Credits - 5**

- To impart knowledge on governance which ensure ethics in corporate management.
- To provide an understanding on legal enforcement for management of corporate health in the interest of shareholder & public.

### **UNIT 1 Corporate Governance**

Corporate governance – meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India

### **UNIT 2 Levels of Governance Structure**

Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

### **UNIT 3 Corporate Governance Forums**

CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

## **UNIT 4 Corporate Social Responsibility**

Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

## **Unit 5 Business Ethics**

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Business ethics in India – Ethics training programme.

**Practical orientation – Students can be assigned to submit a report on CSR activities of the Institution in which they have undergone institutional training.**

### **Suggested Readings:**

1. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando, K.P.Muralidharan & E.K.Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

### **Journals**

- Journal of Corporate Governance Research – Macrothink Institute
- Indian Journal of Corporate Governance, Bi-annual journal – Sage Journals

### **e-learning Resources**

- <https://elearningindustry.com>
- <https://essentialskillz.com>

## **Core Paper XI - BUSINESS LAWS**

### **Course Objectives**

**Number of Credits: 4**

- To highlight the Provisions of Law governing the General Contract and Special Contract.
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

### **Unit I: Formation of Contract**

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.

### **Unit II: Offer, Acceptance and Consideration**

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

### **Unit III: Other Elements of Valid Contract**

Capacity of Parties - Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

### **Unit IV: Performance of Contract**

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

### **Unit V: Sale of Goods Act**

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

### **Suggested Readings:**

1. Balachandran. V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
3. Sreenivasan, M.R. Business Laws, Margam Publications.
4. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
5. Badre Alam, S. & Saravanel, P. Mercantile Law
6. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi
7. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi



### **E-Resources**

[www.cramerz.com](http://www.cramerz.com)

[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)

<http://swcu.libguides.com/buslaw>

<http://libguides.slu.edu/businesslaw>

## **Core Paper XII - INCOME TAX LAW AND PRACTICE - I**

### **Course Objectives**

**Number of Credits: 4**

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

### **Unit I: Introduction**

History of Income tax in India - Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assessee - Types - Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.

### **Unit II: Income from Salary**

Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80C

### **Unit III: Income from House Property**

Meaning - Exemptions - Annual Value - Meaning and Computation - Deductions from Annual Value – Legal Provisions.

### **Unit IV: Profits and Gains from Business or Profession**

Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes

### **Unit V: e-filing & Submission of Returns**

e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return - Due date for filing returns - Various Returns - Permanent Account Number (PAN) - Usage of PAN

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

## **Suggested Readings**

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Murthy, A., Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
4. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
5. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
7. Anita Raman, Income Tax Theory, Law and Practice, McGraw Hill Education, New Delhi.

## **E-Resources**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)

[www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)

[www.cleartax.in](http://www.cleartax.in)

## **Elective Paper I – MARKETING**

### **Course Objectives**

**Number of Credits: 5**

- To make the students understand the importance and the relevance of Marketing in To-day's Business World.
- To enable the students to understand the Features of the Indian Marketing.

### **Unit I: Introduction**

Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientation - Role and Importance of Marketing - Classification of Markets.

### **Unit II: Market Segmentation and Consumer Behaviour**

Market Segmentation - Concept - Benefits - Basis and Levels. Introduction to Consumer Behaviour - Need for study - Consumer Buying Decision Process - Buying Motives. Marketing Research - MIS - Meaning and Differences.

### **Unit III: Marketing Mix and Product Policy**

Marketing Mix - Meaning - Product - Introduction - Product policy - Product Planning - Stages of New Product Development - Introduction to PLC - Packaging - Branding - Labelling - Product Mix - Price - Pricing Policies and

Methods.

#### **Unit IV: Channels of Distribution**

Channels of Distribution - Levels - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales Promotion and Personal Selling.

#### **Unit V: Recent Trends in Marketing**

E - Marketing - Online Retailing - Shopping Malls - Consumer Protection Act - Salient Features - Consumerisation - Consumer Rights, Consumer Grievance Redressal Forums- Role of Social Media in Marketing.

#### **Suggested Readings**

1. Rajan Nair, Marketing, Sulthan Chand & Sons, New Delhi.
2. Varshney, Marketing Management, Sulthan Chand & Sons, New Delhi
3. Chandrasekar K S, Marketing Management: Text and Cases, Vijay Nicole Imprints, Chennai, 2014
4. Gandhi, J.C, Marketing, Himalaya Publications.
5. Radha, Marketing, Prasanna Publications, Chennai.
6. Santhanam, Marketing, Margham Publications, Chennai
7. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd., Chennai

#### **E-Resources**

[www.marketmotive.com](http://www.marketmotive.com)

<http://emailmarketing.comm100.com/email-marketing-tutorial/>

[www.marketing91.com](http://www.marketing91.com)

[www.managementstudyguide.com](http://www.managementstudyguide.com)

## **SEMESTER VI**

### **CORE PAPER XIII – INDUSTRIAL LAWS**

#### **Course Objectives:**

**No of Credits:4**

- To acquire knowledge on various rules and regulations prevalent in the present business scenario.
- To gain insight on various legal Acts passed to protect the health, safety & welfare of the employees.

#### **UNIT I Factories act 1948**

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

#### **UNIT II Industrial Disputes Act 1947**

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

#### **UNIT III The Workmen Compensation Act 1923**

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

#### **UNIT IV Employees State Insurance Act 1948**

Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits- penalties for false claims

#### **UNIT V Employees Provident Fund and Miscellaneous Provision Act, 1952**

Objects- definition- provident fund schemes- contribution and recovery – penalties and offences

**Practical orientation - Students can be assigned to submit a report on welfare, health and safety measures taken by the manufacturing industries of their choice.**

## **Suggested Readings**

1. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
3. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
4. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
5. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd.

## **Core Paper XIV - MANAGEMENT ACCOUNTING**

### **Course Objectives**

**Number of Credits: 4**

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

### **Unit I: Introduction**

Management Accounting - Meaning - Scope - Importance - Limitations – Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

### **Unit II: Financial Statement Analysis**

Analysis and Interpretation of Financial Statements - Nature and Significance - Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement - Trend Analysis.

### **Unit III: Ratio Analysis**

Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Calculation of Ratios.

### **Unit IV: Cash Flow Analysis & Marginal Costing**

Meaning of Cash Flow Statements - Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue - Exploring New Markets.

## **Unit V: Budgetary Control & Capital Budgeting Control.**

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

**Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Suggested Readings:**

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
2. Murthy A & Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Charles T. Horngren & Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
5. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
6. Hansen - Mowen, Cost Management Accounting and Control, South Western College

### **E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

[www.futureaccountant.com](http://www.futureaccountant.com)

[www.thestudentcpa.com](http://www.thestudentcpa.com)

## **Core Paper XV - ENTREPRENEURIAL DEVELOPMENT**

### **Course Objectives**

**Number of Credits: 4**

- To make the students to understand the concept of Entrepreneurship and their work in life
- To enable the students to know the effectiveness of the Manpower in Entrepreneurship.

**Unit I:** Entrepreneurship - Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development-SHG.

**Unit II:** Developing Successful Business Ideas - Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

**Unit III:** Opportunity Identification and Evaluation - Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises

**Unit IV:** Business Planning Process - Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

**Unit V:** Funding - Sources of Finance- Venture capital- Venture capital process- Business angle investors - Commercial banks- Government Grants and Schemes - Crow funding

### **Suggested Readings**

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House - 1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi.

3. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011, Delhi.
4. Arun Mittal & Gupta, S.L - Entrepreneurship Development, International Book House Pvt. Ltd, 2011, Mumbai.
5. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons
7. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai

### **E-resources**

<http://inventors.about.com/od/entrepreneur/>

<http://learnthat.com/tag/entrepreneurship/>

[www.managementstudyguide.com](http://www.managementstudyguide.com)

[www.quintcareers.com](http://www.quintcareers.com)

[www.entrepreneur.com](http://www.entrepreneur.com)

## **Core Paper XVI – INCOME TAX LAW AND PRACTICE - II**

Course Objectives:

No of Credits: 4

1. To help the students to understand the relevance and significance of Tax.
2. To facilitate the students in understanding the various Provisions I.T. Act.

### **UNIT I: Income from Capital Gain**

Capital Gain - capital assets - types of capital assets - assets not included in capital assets - transfer of capital assets - Short term and Long term Capital Gains - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.

### **UNIT II: Income from other sources**

Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.

### **UNIT III: Clubbing of Incomes and Set off / Carry forward and Set - Off of losses**

Clubbing of Incomes under various situations - Deemed Incomes - Simple



Problems on clubbing of incomes - Set off - Carry forward and set off of losses.

#### **UNIT IV: Deductions from Gross Income**

Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80ddb, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax.

#### **UNIT V: Income Tax Authorities and Procedure of Assessment**

Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) - Advance Payment of Tax

#### **Suggested Readings**

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
4. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
5. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
6. Anita Raman, Income Tax Theory, Law & Practice, McGraw Hill, New Delhi.
7. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

#### **E-Resources**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)

[www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)

[www.cleartax.in](http://www.cleartax.in)

### **ELECTIVE PAPER II – INSTITUTIONAL TRAINING**

#### **Learning outcomes**

1. To bridge the gap between theory & practice and stimulate trainee's desire to face the challenges and problems in a corporate environment.
2. To get an overview of the practical aspects of company secretaryship.

Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap

between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Organisation/Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

**The duration of the training shall be for a period of 30 days.** The training shall broadly relate to

(a) Office Management

(b) Secretarial Practice.

The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipment, postal and mailing services and equipments.
4. Acquaintance with office machines and equipment and accounting machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary.

The following types of organizations may be selected for the training:

1. Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks.
3. Office Equipment Marketing Organizations.
4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary.

**NOTE:**

The report must be submitted by the candidate, under the guidance of the faculty members of the respective colleges. The training officers of the concerned organisation/institution are requested to provide the necessary documents, information and impart knowledge to the candidate in order to complete the project.

The Report shall include information about the profile of the company, products, projects, milestones, organisation structure, details of departments, and analysis of financial performance. The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall evaluate the report for 100 marks and conduct Viva-Voce (both by internal and external examiners). The marks shall be sent to the University as per the procedure. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.