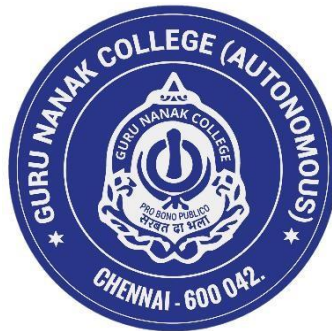


# **GURU NANAK COLLEGE (AUTONOMOUS)**

**GURU NANAK SALAI, VELACHERY, CHENNAI-600042**

**(Re-accredited at 'A-Grade' by NAAC) Affiliated to University of Madras**



## **B.Com. CORPORATE SECRETARYSHIP**

**(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)**

## **SYLLABUS**

**(For the candidates admitted for the Academic year 2022-23 and thereafter)**

## **PREAMBLE**

### **B.COM CORPORATE SECRETARYSHIP**

B. Com Corporate Secretaryship offers a three-year Regular Programme. It has been divided into six semesters and offers as CBCS (Choice Based Credit System) in nature. Corporate Secretaryship opens up opportunities in higher education for graduates to pursue Master's-level courses. The curriculum of B. Com Corporate Secretaryship is structured in a way that the students acquire in-depth knowledge in corporate affairs. Also, the course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design provides excellent career opportunities to explore new outlooks in the present competitive corporate arena. Corporate Secretaryship graduates also have opportunities to apply for the professional courses in Commerce and Accountancy.

B. Com Corporate Secretaryship course of Guru Nanak College (Autonomous) caters to students who desire to build their professional competence with specialized knowledge in the field of Commerce and Corporate Secretaryship. It facilitates students to acquire adequate knowledge in the field of Company Laws, Securities Laws, Commercial Laws, Labour and Industrial Laws, Accounting, Finance, Taxation, Human Resource and Marketing. It encourages students to pursue professional courses such as Chartered Accountancy and Company Secretary. The programme includes compulsory internship for 3 weeks / Institutional training for 30 days, project report with analysis and viva voce examination. The Internship and Institutional training are the Industry Integrated in its design, course structure and teaching – learning process. The innovative curriculum has been designed and developed by duly considering the desired level of knowledge and skills required to meet the ever-changing global business environment.

# LEARNING OUTCOME BASEDCURRICULUM

## FRAMEWORK

From the Academic Year (2022- 23) and there after

### VISION

To be a front-runner in providing holistic education, to create visionary professionals and entrepreneurs enriched with innovation and leadership through integration of teaching and learning, advancement of knowledge, education and research, fostering an equitable and productive growth in the complex global society.

### MISSION

1. Empowering students with knowledge and guidance to become an eminent management professional.
2. To train the students with required levels of competence for employment in both domestic and global market.
3. To impart state of art knowledge in subjects like, accounting practices, taxation law, corporate law, human resource management, entrepreneurship etc.
4. Promote the use of IT as a tool for career development.
5. Developing of social consciousness among students.

## PROGRAMME OUTCOMES

### B.COM CORPORATE SECRETARYSHIP

The following points are the expected outcomes of the three-year B.Com Corporate Secretaryship programme of Guru Nanak College:

- PO1** : Identify Basic knowledge and techniques in the area of commerce and Management enabling the students to become professionals.
- PO2** : Prepare students on analytical and problem-solving skills in various fields of management,business, accounting, tax, finance and law.
- PO3** :Apply provisions of company ‘s amendment act 2013 to face the real time corporate scenario.
- PO4** :Comply with the legal requirements pertaining to the company Secretarial Practice,Corporate Governance and industrial law.
- PO5**:Generate hands on experience through internships and projects

## PROGRAMME SPECIFIC OUTCOME

### B.COM CORPORATE SECRETARYSHIP

- PSO1** : Recognize secretarial skills required for company Secretary.
- PSO2** : Develop knowledge on Direct and Indirect Taxes

**CREDIT STRUCTURE**  
(2022 – 2025 BATCH)

Part	Course	Title	Subject Code	Hours	Credits	Internal	External	Total
<b>SEMESTER – I</b>								
I	Language - I	Tamil-I/Hindi-I/ Sanskrit – I/ French - I		6	3	50	50	100
II	English - I	English - I		4	3	50	50	100
III	Core - I	Financial Accounting I		6	4	50	50	100
	Core - II	Principles of Economics		5	4	50	50	100
	Allied - I	Corporate E - Management		5	5	50	50	100
IV	NME - I	Corporate Social Responsibility		2	2	50	50	100
	Soft Skills – I	Introduction to study Skills		2	3	50	50	100
<b>TOTAL CREDITS/HOURS</b>				<b>30</b>	<b>24</b>			
<b>SEMESTER – II</b>								
I	Language - II	Tamil-II/Hindi-II /Sanskrit –II/ French - II		6	3	50	50	100
II	English – II	English – II		4	3	50	50	100
III	Core - III	Financial Accounting II		6	4	50	50	100
	Core - IV	Company Law & Secretarial Practice I		5	4	50	50	100
	Allied - II	Marketing Principles and Practice		5	5	50	50	100
IV	NME - II	Yoga for Health and Life		2	2	50	50	100
	Soft Skills - II	Life Skill		2	3	50	50	100
<b>TOTAL CREDITS/HOURS</b>				<b>30</b>	<b>24</b>			

**CREDIT STRUCTURE  
(2022 – 2025 BATCH)**

**SEMESTER - III**

III	Core - V	Corporate Accounting I		6	4	50	50	100
	Core -VI	Company Law & Secretarial Practice II		6	4	50	50	100
	Core - VII	Corporate Correspondence		5	4	50	50	100
	Core - VIII	Corporate Governance		5	4	50	50	100
	Allied - III	Business Statistics-I (Common to B.Com Gen,CS,BM,MM,A&F, ISM&BBA)		6	5	50	50	100
IV	Soft Skills - III	Job Oriented Skills		2	3	50	50	100
<b>TOTAL CREDITS/HOURS</b>				<b>30</b>	<b>24</b>			

**SEMESTER - IV**

III	Core paper-IX	Corporate Accounting II		6	4	50	50	100
	Core paper-X	Financial Management (Common to B.Com Gen, CS,BM,MM,A&F,ISM &BBA)		5	4	50	50	100
	Core Paper- XI	Goods and Service Tax and Customs law (Common to B.Com Gen, CS,BM,A&F&BBA)		5	4	50	50	100
	Core Paper- XII	Commercial and Industrial law		5	4	50	50	100
	Allied – IV	Business Statistics-II (Common to B.Com Gen, CS,BM,MM,A&F,ISM &BBA)		5	5	50	50	100
IV		Environmental Studies		2	2	50	50	100
	Soft Skills - IV	Computing Skills		2	3	50	50	100
<b>TOTAL CREDITS/HOURS</b>				<b>30</b>	<b>26</b>			

**SEMESTER – V**

III	Core – XIII	Management Accounting (Common to B.Com Gen, CS,MM,A&F,ISM &BBA)	6	4	50	50	100
	Core -XIV	Entrepreneurship & Business Development	6	4	50	50	100
	Core -XV	Income Tax Law & Practice-I (Common to B.Com Gen, CS &A&F)	6	4	50	50	100
	Core -XVI	Principles of Auditing	6	4	50	50	100
	Elective-I (IDE)	Corporate Venture & Business Ethics	5	5	50	50	100
IV	Value Education	Value Education	1	2	50	50	100
V		Internship Training		2			
<b>TOTAL CREDITS/HOURS</b>			<b>30</b>	<b>25</b>			

**SEMESTER – VI**

III	Core – XVII	Cost Accounting Theory & Practice	6	4	50	50	100
	Core– XVIII	Securities law and Market Operations	6	4	50	50	100
	Core – XIX	Income Tax Law & Practice-II (Common to B.Com Gen, CS &A&F)	6	4	50	50	100
	Elective 2	Management for Corporates	6	5	50	50	100
	Elective 3	Institutional Training	6	5	50	50	100
V	Extension Activities	Community service		1			
<b>TOTAL CREDITS/HOURS</b>			<b>30</b>	<b>23</b>			

**Question Paper Pattern: (For Theory Papers)**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	10	3	30
Section B	Short Answers, Answer any 5 out of 7 of questions (each in 300 words)	5	6	30
Section C	Essay Answer any 4 out of 6 questions (each in 1200 words)	4	10	40
	TOTAL			100

**Question Paper Pattern : ( For Accountancy and Maths Papers)**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
Section A	Definition/Principle Answer any 10 out of 12 questions (each in 50 words)	10	3	30
Section B	Short Answers Answer any 5 out of 7 questions(each in 300 words)	5	6	30
Section C	Essay Answer any 2 out of 4 questions (each in 1200 words)	2	20	40
	TOTAL			100

# **SEMESTER I**



**GURU NANAK COLLEGE (AUTONOMOUS), CHENNAI 600042**

(Effective for the batch of candidates admitted in 2022-2025)

**CORE PAPER-I  
FINANCIAL ACCOUNTING I**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**Course Framework:**

The concepts of financial transactions and various Conventions & practice of Fundamentals of Accounting.

**Course Outcome:**

On completion of the course the students will be able to

1. Comprehend the fundamentals of accounting and the preparation of financial statement
2. Interpret the difference between cashbook and passbook balance and preparation of Bank Reconciliation statement.
3. Compute the different methods of depreciation and Insurance Claims.
4. Compute departmental accounting
5. Demonstrate consignment and joint venture accounts.

**UNIT I PREPARATION OF FINANCIAL STATEMENT: (20 Hours)**

Meaning and Scope of Accounting - Branches of Accounting – Objectives of Accounting – Brief outline on Indian Accounting Standards - Preparation of Final Accounts - Trading Account- Profit & Loss Account - Balance Sheet – Adjusting Entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings.

**UNIT II BANK RECONCILIATION STATEMENT AND AVERAGE DUE DATE: (20 Hours)**

Bank reconciliation statement - Reasons for difference between cash book and passbook balance - Preparation of Bank Reconciliation statement- Average Due Date

**UNIT III DEPRECIATION AND INSURANCE CLAIMS: (18 Hours)**

Depreciation - Meaning – Causes – Difference among Depreciation, Amortization and Depletion - Concept of Depreciation – Different Methods of Depreciation-providing Depreciation as per Indian Accounting Standard-Straight Line Method and Written Down Value Method (Change in method excluded) – Insurance Claims – Calculation of Claim Amount – Average Clause (Loss of Stock Only)

**UNIT IV DEPARTMENTAL ACCOUNTING: (17 Hours)**

Departmental Accounting need, features, Basis of Apportionment of Expenses, treatment of Inter - Departmental Transfers at cost or Selling Price-Treatment of Expenses that cannot be apportioned – Preparation of Departmental profit and loss account.

**UNIT V CONSIGNMENT AND JOINT VENTURE:****(15 Hours)**

Consignment Account – Valuation of Closing Stock – Normal and Abnormal Loss – Goods sent At invoice price – Joint Venture – Difference between consignment and Joint Venture – Accounting Entries; in the books of co-venture's – in separate set of books

**THEORY: 20% PROBLEMS: 80%****RECOMMENDED TEXTBOOKS**

1. Gupta.R.L&Gupta.V.K,2005,Financial Accounting,Sultan Chand & Sons,New Delhi,6<sup>th</sup> edition.
2. Lt Bhupinder , Principles of Financial Accounting , Cengage Publication
3. ReddyT.S&Murthy.A,2007,Financial Accounting, Margham Publications,Chennai,5<sup>th</sup>edition.
4. Dr.S.Manikandan, Financial Accounting,Scitech Publications,Chennai.

**REFERENCE BOOKS**

1. Goel.D.K and Shelly Goel, 2018,Financial Accounting,Arya Publications,2<sup>nd</sup> edition.
2. Jain.S.P&Narang.K,1999,Financial Accounting,Kalyani Publishers,Ludhiana,4<sup>th</sup>edition.
3. Rakesh Shankar.R & Manikandan.S,Financial Accounting, SCITECH,3<sup>rd</sup>edition.
4. Shukla & Grewal,2002,Advanced Accounting,Sultan Chand & Sons,NewDelhi,15<sup>th</sup>edition.
5. TulsianP.C., 2006,Financial Accounting, Pearson Education.

**E-LEARNING RESOURCES**

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. [https://en.wikipedia.org/wiki/Single-entry\\_bookkeeping\\_system](https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system)
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	2	1	1	1	-	-
TOTAL	7	5	2	5	-	4
<b>SECTION A-12</b>			<b>SECTION B-7</b>		<b>SECTION C-4</b>	

## Core Paper- II

### PAPER TITLE: PRINCIPLES OF ECONOMICS

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

#### Course Framework:

The economic concepts, tools and techniques and their applications in business decisions.

#### Course Outcome:

On completion of the course the students will be able to

1. Outline the basics of economics and various concepts.
2. Discuss demand and supply functions.
3. Analyze consumer behavior in relation to marginal utility.
4. Comprehend the various product pricing methods adopted under different types of competition.
5. Summarize the topic of Indian Economy

#### UNIT I INTRODUCTION TO ECONOMICS

(15hours)

Introduction to Economics – 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

(15hours)

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 BEHAVIOR

(20 hours)

Consumer Behavior: Law of Diminishing Marginal utility – Equi - marginal Utility –Indifference Curve – Definition, Properties and equilibrium- Production- Law of Variable Proportion - Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale Cost Classification – Break Even Analysis

#### UNIT IV PRODUCT PRICING

(15 hours)

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

#### UNIT- V: OVERVIEW OF INDIAN ECONOMY

(10 hours)

Overview of Indian Economy-Characteristics-Recent trends- NITI Aayog – Industrial Policy Resolution 1948

#### PRESCRIBED BOOKS:

1. Dr. J. Sivashankar & Dr. D. Ranjith Kumar, Business Economics, Mangalam Publications.
2. S.Shankaran, Business Economics - Margham Publications.

**REFERENCE BOOKS:**

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

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	-	1	-
II	2	-	2	-	1	-
III	3	-	2	-	2	-
IV	2	-	1	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 6</b>	

**ALLIED PAPER**  
**TITLE: CORPORATE E- MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER I</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 75</b>

**Course Framework**

The basics of Computer and Computer applications-oriented programs in relation to corporate management.

**Course Outcome**

On completion of the course the students will be able to

1. Comprehend the introduction to computer, classification and its uses in business.
2. Discuss the operating system, hardware and software and computer networks.
3. Demonstrate basic use of internet, email in current scenario and be aware of it.
4. Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.
5. Communicate the legal framework of e-commerce and assess the various modes of electronic payment system.

**UNIT I INTRODUCTION TO COMPUTERS (15Hours)**

Introduction to computers –Characteristics - Classification –Advantages & Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices - Input Devices Output Devices.

**UNIT II OPERATING SYSTEM (15Hours)**

Concept of Operating System – Functions - Advantages – Classification - Assembler, Compiler, Interpreter– Hardware & Software and its types, Computer Networks – Classification – Typology of Networks.

**UNIT III INTRODUCTION TO INTERNET (15 Hours)**

Introduction to Internet – Advantages & Uses of Internet - Requirements of internet - Internet Service Providers (ISPs), IP Addressing - Domain Name - Web Browser- E-Mail– Advantages & Disadvantages of E- Mail.

**UNIT IV MULTIMEDIA (15Hours)**

Multimedia – meaning –Basic Concepts & Elements of Multimedia- Text, Images, Sound/ Audio, Video, Graphics and Animations – Uses of multimedia in Education and Entertainment.

**UNIT V E-COMMERCE (15 Hours)**

E-Commerce –Benefits – Nature- Classification of E-commerce –Advantages & Disadvantages of E-Commerce. Traditional Commerce vs. E-Commerce – Payment through Electronic mode.

**PRESCRIBED BOOKS:**

1. Fundamentals of Computer Science and Communication - Alexix Leon, Mathew Leon - Engineering.
2. Fundamentals of Information Technology - Alexix Leon, MathewLeon

**REFERENCE BOOKS:**

1. Every Students guide to Internet. – John Callahan.
2. E-Commerce - K.K.Bajai and Debjani Nag - The cutting edge of Business.
3. Introduction to Information Technology – P.Rizwan Ahmed – Margham Publications.
4. E-Commerce -Dr.K.Abirami Devi &Dr.M.Alagammai – Margham Publications

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	-	2	-
II	2	-	2	-	1	-
III	2	-	1	-	1	-
IV	2	-	1	-	1	-
V	3	-	2	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 6</b>	

**NON MAJOR ELECTIVE – 1**  
**CORPORATE SOCIAL RESPONSIBILITY**

<b>SUBJECT CODE:</b>	<b>PROBLEM</b>	<b>MARKS:100</b>
<b>SEMESTER I</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS:30</b>

**Course Framework:**

The theories and strategies of corporate social responsibility.

**Course Outcome**

On completion of the course the students will be able to

1. Awareness about corporate social responsibility.
2. Interpret the theories and strategies involved in corporate social responsibility.
3. Apply the basic concepts of corporate social responsibility and leadership
4. Understand issues concerning sustainability.
5. Analyze the effects of globalization on Corporate social responsibility

**UNIT I INTRODUCTION**

**(6Hours)**

Introduction – Definitions- Effects of Organizational Activity - Principles Of CSR -Prominence Of CSR –Sustainability –Environmental Issues-Externalizing- Social Contract.

**UNIT II CSR AND STRATEGY**

**(6Hours)**

Introduction-Role of A Business Manager – Importance of Performance Measurement Managers And Business Ethics-Corporate Governance

**UNIT III CORPORATE SOCIAL RESPONSIBILITY AND LEADERSHIP**

**(6Hours)**

Introduction – The Concept of Leadership-Styles of Leadership – Motivation-Sources of Power – Systems of Control – Corporate Planning- Planned and Emergent Strategy –Agency Theory-Limitations of Agency Theory.

**UNIT IV ISSUES CONCERNING SUSTAINABILITY**

**(6Hours)**

Defining Sustainability - Sustainability and the Cost of Capital – Redefining Sustainability-Distributable Sustainability-Summarizing Sustainability.

**UNIT V GLOBALISATION AND CSR**

**(6Hours)**

Defining Globalization – How Globalization affects CSR - Globalization, Corporate Failures and CSR- Globalization an Opportunity or Threat for CSR – CSR issues in not profit organization – accounting issues.

**RECOMMENDED TEXTBOOKS**

1. Sanjay Agarwal K., Corporate Social Responsibility in India, Response Books, 2008



## REFERENCE BOOKS

1. David crowther, Corporate Social Responsibility, Gular Aras & Ventus Publishing APS 2008.(ISBN 978-87-7681-415-1).
2. John Hancock, Investing in CSR, British Library Cataloguing, 2005.
3. Wiliam D. Werther & David Chanderler, Strategic Corporate Social Responsibility, Sage Publication, 2010

## GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Descriptive Questions Answer any 5 out of 8	1-8	10	50
<b>TOTALMARKS</b>				<b>50</b>

### Breakup of questions for theory

Sections	Units	No.of
		Theory
Section A	Unit-1	2
	Unit-2	1
	Unit-3	3
	Unit-4	1
	Unit-5	1

**DEPARTMENT OF ENGLISH**  
**UG Part IV SOFT SKILLS**  
**2019 Batch onwards**  
**INTRODUCTION TO STUDY SKILLS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 3</b>	<b>TOTAL HOURS: 30</b>

**COURSE OUTCOMES**

**After successful learning of this course the student will be able to:**

- develop and improve the vocabulary.
- develop the skill of inference
- acquire writing skills in English

Use of Dictionary and Dictation

Speech Sounds in English & Right Pronunciation Stress &

Intonation

Vocabulary Building Exercises

Listening and Reading Comprehension Paragraph  
and Essay Writing

**Books for Reference:**

1. Hewings, Martin. 1999. Advanced English Grammar: A Self- study Reference and Practice Book for South Asian Students. Reprint 2003. Cambridge University Press. New Delhi.
2. Lewis Norman. 1991. Word Power Made Easy.
3. Mohan, Krishna & Meenakshi Raman. 2000. Effective English Communication. Tata McGraw Hill Publishing Company Ltd.
4. Mohan, Krishna & Meera Banerji. 2001. Developing Communication Skills. Macmillan.
5. Syamala. 2002. Effective English Communication for You. Emerald Publishers, Chennai.
6. Harishankar, Bharathi. Ed. Essentials of Language and Communication. University of Madras.
7. Swan, Michael and Catherine Walter. 1990. The Cambridge English Course-2. Cambridge University Press.

**QUESTION PAPER PATTERN**

**TIME – 3 HRS**

**MAXIMUM MARKS – 50**

**PART – A (5X2=10)**

Answer any FIVE from the questions given below from Q.No.1 to Q.No.7 (5 out of 7)

**PART – B (4X5=20)**

Answer any FOUR from the questions given below from Q.No.8 to Q.No.13 (4 out of 6)

**PART – C (2X10=20)**

Answer any TWO questions only choosing one each from Q.No.14 & Q.No.15 (Internal Choice)

# **SEMESTER II**

**CORE PAPER III  
FINANCIAL ACCOUNTING II**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

**Course Framework:**

The Accounting Methods and Practices of various business organizations.

**Course outcome:**

On completion of the course the students will be able to

1. Compute branch accounts.
2. Demonstrate hire purchase and installment system.
3. Compute partnership accounts
4. Compute the accounting of dissolution of partnership.
5. Comprehend the various accounting standards.

**UNIT I BRANCH ACCOUNTS**

**(15Hours)**

Branch Accounts – Dependent Branches – Debtors System - Goods invoiced at cost and Invoice price –Stock & Debtors System– Goods invoiced at cost and Invoice price.

**UNIT II HIRE-PURCHASE AND INSTALLMENT SYSTEM**

**(15Hours)**

Hire-purchase and Installment System – Default and repossession – Installment Purchase System. (Excluding “ Hire Purchase Trading A/c”)

**UNIT III PARTNERSHIP ACCOUNTS**

**(20Hours)**

Partnership Accounts – Admission of a Partner- Adjustment in the profit-sharing ratio – Adjustment for Goodwill–Application of Accounting Standard (AS)10 –Revaluation of assets & Liabilities– Adjustment of capitals – Retirement of a Partner – Death of a partner

**UNIT IV DISSOLUTION OF PARTNERSHIP**

**(20Hours)**

Dissolution of partnership – Insolvency of a partner (application of Indian Partnership Act, 1932) – Insolvency of all partners – gradual realization of asset and piece meal distribution.

**UNIT V ACCOUNTING STANDARDS, IND – AS AND IFRS**

**(20Hours)**

Introduction to (GAAPS) Generally Accepted Accounting Principles –Ind – AS Indian Accounting Standards – Difference between Accounting Standard and Indian Accounting Standard – International Financial Reporting Standards – Influence of IFRS on Ind – AS – Difference between IFRS and Indian GAAP – Methods or Procedures of Adoption of IFRS

**THEORY: 20% PROBLEMS:80%**

## RECOMMENDED TEXT BOOKS

1. Gupta.R.L&Gupta.V.K,2005, Financial Accounting, Sultan Chand & Sons,New Delhi, 6<sup>th</sup> edition.
2. Lt Bhupinder , Principles of Financial Accounting , Cengage Publication
3. ReddyT.S&Murthy.A,2007,Financial Accounting, Margham Publications,Chennai,5<sup>th</sup> edition.
4. Dr.S.Manikandan, Financial Accounting,Scitech Publications,Chennai.

## REFERENCE BOOKS:

1. Principles and practice of Accounting-R.L.Gupta & V.K.Gupta–Sultan Chand & sons.
2. Financial Accounting–S.P.Jain & K.L.Narang–Kalyani Publishers.

## E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=8126909935>
2. <https://books.google.co.in/books?isbn=9966254455>
3. <https://books.google.co.in/books?isbn=0470635290>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	2	-	1
II	1	1	1	1	-	-
III	2	2	-	1	-	2
IV	1	1	-	1	-	1
V	2		1		-	
TOTAL	7	5	2	5	-	4
<b>SECTION A-12</b>			<b>SECTION B-7</b>		<b>SECTION C-4</b>	

**CORE PAPER – IV**  
**PAPER TITLE: COMPANY LAW & SECRETARIAL PRACTICE - I**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER II</b>	<b>CREDITS 4</b>	<b>TOTAL HOURS 75</b>

**Course Framework:**

Knowledge of Company Law According to Companies Amendment Act 2013 and its Practical Approach through Companies Secretarial Practice.

**Course outcome:**

On completion of the course the students will be able to

1. Comprehend the Company's incorporation.
2. Get an over view of MOA and AOA.
3. Understand the preparation of prospectus and issue of shares.
4. Understand the concept of initial public offering and procedures.
5. Comprehend the borrowing powers of a company and the membership.

**UNIT I INTRODUCTION & INCORPORATION (15Hours)**

Company– Definition – Characteristics – Kinds of Company – Doctrine of Lifting Corporate Veil – Stages of Incorporation – Scrutiny of Documents in ROC – CIN- Conversion of company - OPC to Public or Private - Private to Public - Public to Private

**UNIT II MEMORANDUM & ARTICLES OF ASSOCIATION (15Hours)**

MOA – Forms – Contents – Procedures of Alteration of MOA – AOA – Forms – Content – Procedures of Alteration of AOA – Doctrine of Ultra Vires – Doctrine of Indoor Management – Difference between MOA & AOA..

**UNIT III PROSPECTUS & SHARE CAPITAL (15Hours)**

Prospectus – Content –Kinds of Prospectus – Statement in Lieu of Prospectus – Legal Formalities for Advertising of Prospectus – Share Capital –Types –Share Certificate – Provisions for Issue of Duplicate Share Certificate – Equity shares with differential voting rights – Sweat Equity Shares – Conditions for Issue – ESOP – Procedures.

**UNIT IV IPO & PROVISIONS OF SHARES (15Hours)**

General Conditions Regarding IPO – Issue of Warrants – Buy Back Regulations – Transfer and Transmission of Shares – DEMAT of Shares – Procedures – Alteration of Capital – Procedure – Further Issue of Shares –Bonus Shares – Procedure – Rights Issue – Procedure – Debentures – Procedures.

**UNIT V BORROWING POWER & MEMBERSHIP (15Hours)**

Borrowing Powers – Methods – Mortgages & Charges – Registration of Charges – Legal Provisions. Members – Rights – Responsibility – Who can become a Member-Procedure to become member- Cessation of Membership

**RECOMMENDED TEXTBOOKS**

1. Company Law & Secretarial Practice - Sultan Chand & Sons – ND Kapoor .
2. Vijay Nicole Imprints - Company Law and Secretarial Practice , PMS Abdul Gaffoor , S.Thothadri

**REFERENCE BOOKS**

1. Company Law & Secretarial Practice , CS Anoop Jain AJ Publication
2. Company Law Procedures with Compliance's and Checklists , Milind Kasodekar Shilpa Dixit, Amogh Diwan

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	1	-	2	-
III	3	-	1	-	1	-
IV	2	-	1	-	1	-
V	3	-	2	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 6</b>	

## ALLIED II

### PAPER TITLE: MARKETING PRINCIPLES AND PRACTICE

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER II</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS:75</b>

#### Course Framework:

Basic Knowledge on Marketing Techniques and Various Strategies Used in Marketing

#### Course outcome:

On completion of the course the students will be able to

1. Understand the basics of marketing, its environment and various concepts and philosophies.
2. Describes segmentations of a market.
3. Enumerate different product pricing strategies.
4. Interpret the importance of promotion.
5. Analyze contemporary topics of marketing

#### UNIT I INTRODUCTION TO MARKETING

(15Hours)

Introduction to Marketing Management - Difference between Selling and Marketing - Process of Marketing Management - Marketing Tasks - Scope of Marketing - Core Concept of Marketing - Demand Management in Marketing - Marketing Management Philosophies - Production Concept - Product Concept - Selling Concept - Marketing Concept - Social Marketing Concept - Holistic Concept - Marketing in Economic Development Process - Marketing Environment

#### UNIT II MARKETING PLANNING

(15Hours)

Identification of market - Market Segmentation - STP Approach - Market Information System (MIS) Consumer Behavior - Demand Forecasting - Components of a Marketing Plan

#### UNIT III PRODUCT PRICING STRATEGY

(15Hours)

Product - Product Classification - Product Strategies - New Product Development - Product Life Cycle and Marketing Mix - Branding Strategy - Labeling Strategy - Packaging Strategy - Pricing Methods and Strategy

#### UNIT IV PROMOTION AND PLACEMENT MANAGEMENT

(15Hours)

Integrated Marketing Communication (IMC) - Tools of Promotion - Promotional Strategy - Distribution System - Function of Wholesaler and Retailer

#### UNIT V CONTEMPORARY TOPICS IN MARKETING

(15Hours)

Marketing of Services - Rural Marketing - International Marketing - Digital Marketing - Marketing through Social Channels - Green Marketing – Technology and Marketing – Marketing Ethics

#### RECOMMENDED TEXTBOOKS

1. Dr. D. Ranjith Kumar & Dr. J. Sivashankar, Marketing Management – Anvi Books & Publishers
2. Kotler, P. (2007). Marketing Management – The Millennium Edition Prentice Hall of India Private Limited. New Delhi, 35-8.
3. Pillai & Bagavathi, R. S. N. (1999). Marketing Management. S. Chand & Co. Ltd.



## REFERENCE BOOKS

1. Joshi, G. (2009). Information Technology for retail. Oxford University Press, Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). Marketing management: A strategic decision-making approach. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). Retailing management: Text and cases. Tata McGraw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). Marketing management: Global perspective, Indian context. Macmillan.
5. Withey, F. (2006). Marketing Fundamentals. The Official CIM Coursebook 06/07. Taylor & Francis.

## E-LEARNING RESOURCES

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
6. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
7. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions(each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions(each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Breakup of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	2	-	1	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A-12</b>			<b>SECTION B-7</b>		<b>SECTION C-6</b>	

## NME: YOGA FOR HEALTH & LIFE

<b>SUBJECTCODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS:100</b>
<b>SEMESTER: II</b>	<b>CREDITS:2</b>	<b>TOTAL HOURS:30</b>

### Course Framework:

Maintaining the health and well-being through Indian tradition -Yoga.

### Course outcome:

On completion of the course the students will be able to

1. Awareness on importance of yoga.
2. Awareness on breathing techniques
3. Enumerate various kinds of warm ups.
4. Knowledge on importance of stress management and ways to practice it.
5. Practical knowledge with a variety of basic asana.

### **UNIT I INTRODUCTION & BREATHING TECHNIQUES (6Hours)**

Yoga – Evolution – Importance of yoga – Procedures to Breathing techniques (Pranayama): The three parts of Breath and the complete breathing (Theory) -Abdominal breathing -Thoracic (mid chest or ribs) breathing- Clavicular (upper chest) breathing-Complete Breathing-Anuloma - Viloma Pranayama -Bhastrika Pranayama (Practicals)

### **UNIT II WARM UPS (6Hours)**

Essentials of warm-ups- Procedures to Warm ups asanas- Head rotation - wrist rotation - shoulder rotation - hip rotation - knee contraction and relaxation Ankle rotation (Theory &Practicals)

### **UNIT III STRESS MANAGEMENT (6Hours)**

Stress Management– meaning – importance- management techniques – Meditation- Uses-procedure (Theory & Practical)- Yoga Nidra (Practical)- Surya Namaskar- uses-procedures for Round1-Left, Round 2-Right

### **UNIT IV BASIC LEVEL ASANA PART I (6Hours)**

Procedures relating to Tadasana – Vrikshasana – Utkatasana – Vajrasana - Swastikasana (Cross legged posture) – Ardhapadmasana – Yogamudrasana - NiralambaBhujangasana – Ardhashalabasana – Makarasana – Uttanapadasana – Pawanamuktasana - Shavasana(Theory &Practicals)

### **UNIT V BASIC LEVEL ASANA PART II (6Hours)**

Procedures relating to Preparatory pose for spinal twist - Ardhamatsyendrasana (Half spinal twist)- matsyasana- Naukasana (Boat Pose) - Setubandhasana (Bridge Pose) – Pawanamuktasana – Shavasana (Theory &Practicals)

**PRESCRIBED BOOKS: -**

1. The Yoga Sutra of Patanjali M.R.Yardi, Bhandarkar Oriental Research Institute, Pune
2. Indian Philosophy by Dr. S. Radhakrishnan
3. Introduction to Indian Philosophy by Dutta&;Chatterji
4. Outlines of Indian Philosophy by Hirianna.
5. Sri Ananda: The Complete book of Yoga, Orient Course Backs, Delhi

**REFERENCE BOOKS:**

1. The Yoga system of Patanjali, James, Houghton , wood.
2. Yoga a sutras of Patanjali – Sadhanapada with Exposition of Vyasa
3. Light of Yoga ( on Yama – Niyama) by B.K.S. Iyenger, Iyenger Institute Pune
4. Hatha Yoga Pradeepika – Yogi Swatmarama
5. Science of Yoga by I.K.Taimini

**ESSENTIAL READINGS:**

1. Vijnananand Saraswati - Yog Vijyan, Yoga nketan trust, Rishikesh, 1998.
2. Rajkumari Pandey-Bhartiya Yoga Parampara ke Vividh Ayam, radha publication, ND, 2008
3. Swami Vivekanand - Jnan, Bhakti, Karma yoga &; Rajyoga, Advait Ashram, Calcutta 2000.
4. Kamakhya Kumar -Yoga Mahavigyan, Standard publisher, New Delhi.
5. Kalyan (Yogank)- Gita press Gorakhpur, 2002.
6. Kalyan (Yoga Tatwank)-Gita press Gorakhpur, 1991

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Descriptive Questions Answer any 5 out of 8	1-8	10	50
<b>TOTALMARKS</b>				<b>50</b>

**Breakup of questions for theory**

Sections	Units	No.of
		Theory
<b>Section A</b>	Unit-1	2
	Unit-2	1
	Unit-3	3
	Unit-4	1
	Unit-5	1

**DEPARTMENT OF ENGLISH**

**UG Part IV SOFT SKILLS**

**2019 Batch onwards**

**LIFE SKILLS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 3</b>	<b>TOTAL HOURS: 30</b>

**COURSE OUTCOMES**

- To build the confidence of learners to face the challenges of a globalized society
- To sensitize learners' ethical, moral and social values in their work environment
- To help them understand how to overcome stress-related problems
- To train the learners to use their time effectively

SWOC Analysis Etiquette

Stress Management Time Management

Discussion of Success Stories

- Auto-suggestions
- Problem solving
- Decision Making
- Presentation Skills-Oral/PPT

**Books for Reference:**

1. Pease, Allen. 1998. Body Language: How to read other's thoughts by their gestures. Sudha Publications New Delhi.
2. Powell. In Company. MacMillan
3. <http://www.essentiallifefskills.net//>

**QUESTION PAPER PATTERN**

**TIME – 3 HRS**

**MAXIMUM MARKS – 50**

**PART – A (5X2=10)**

Answer any FIVE from the questions given below from Q.No.1 to Q.No.7 (5 out of 7)

**PART – B (4X5=20)**

Answer any FOUR from the questions given below from Q.No.8 to Q.No.13 (4 out of 6)

**PART – C (2X10=20)**

Answer any TWO questions only choosing one each from Q.No.14 & Q.No.15 (Internal Choice)

# **SEMESTER III**

## CORE V-CORPORATE ACCOUNTING I

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

### **Course Framework:**

Preparation of company's accounts as per the provisions of the Companies Act

### **Course Outcome:**

On completion of the course the students will be able to

1. Comprehend accounting treatment relating to issue of shares and underwriting of shares.
2. Knowledge on relevant accounting treatment of redemption of preference share and the ability to find the profit prior to incorporation of companies.
3. Compute the financial statements of companies.
4. Understand the various kinds of valuation of goodwill and shares.
5. Preparation of financial statements of banking companies.

### **UNIT I SHARES**

**(20 Hours)**

Meaning of shares – Kinds of Shares – Issue of shares- Forfeiture and Reissue- Underwriting of shares- Determination of the liability of underwriters-Complete underwriting- partial underwriting- Firm underwriting.

### **UNIT II REDEMPTION OF PREFERENCE SHARES**

**(17 Hours)**

Redemption of preference shares- Profit prior to incorporation, Treatment of Profit or Loss Prior to Incorporation in Financial Statement as per revised format of Companies Act 2013 – Basis of Apportionment of expenses

### **UNIT III COMPANY FINAL ACCOUNTS**

**(18 Hours)**

Company final accounts- Preparation of statement of profit & loss and company balance sheet as per Revised format (Schedule VI) of companies Act.-Computation of Managerial Remuneration.

### **UNIT IV VALUATION OF GOODWILL**

**(16 Hours)**

Valuation of Goodwill - Meaning – Nature – Factors affecting goodwill – Methods of valuation of goodwill -Valuation of Shares – Need – Methods of valuation of shares.

### **UNIT V BANK ACCOUNTS**

**(19 Hours)**

Bank Accounts – Non-Performing Assets (NPA) provision for doubtful debts – Rebate on Bills Discounted - Preparation of Profit and Loss account – Preparation of Balance sheet (as per revised new format)

**THEORY: 20% PROBLEMS: 80%**

### **RECOMMENDED TEXTBOOKS**

1. Corporate Accounting- T.S.Reddy & A.Murthy –Margham Publication
2. Corporate Accounting - R.L.Gupta & Radhasamy – Sulthan Chand.

## REFERENCE BOOKS

1. Advanced Accounts –S.P.Jain & K.L.Narang –Kalyani Publishers.
2. Advanced Accounts – S.N.Maheshwari & S.K.Maheshwari – Vikas Publication.

## E-LEARNINGRESOURCES

1. <https://youtube.com/@aksamazingaccountancy>
2. <https://commerceease.com/terms-of-issue-of-shares/>
3. <https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/>
4. <https://blog.ipleaders.in/rules-share-capital-alteration/>
5. <https://books.google.co.in/books?isbn=8131754510>
6. <https://books.google.co.in/books?isbn=8120346270>
7. <https://books.google.co.in/books?isbn=8126908394>
8. [https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT\\_GUQ](https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ)
9. <https://commerceease.com/terms-of-issue-of-shares/>  
[3https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/](https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/)
10. <https://blog.ipleaders.in/rules-share-capital-alteration/>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
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C	Answer any 2 out of 4 questions(each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	-
III	1	1	-	1	-	1
IV	2	1	1	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

**CORE PAPER – VI**  
**PAPER TITLE: COMPANY LAW & SECRETARIAL PRACTICE - II**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER III</b>	<b>CREDITS 4</b>	<b>TOTAL HOURS : 90</b>

**Course Framework:**

Knowledge of Company Law According to Companies Amendment Act 2013 and its Practical Approach through Companies Secretarial Practice.

**Course Outcome**

On completion of the course the students will be able to

1. Comprehend concepts of meetings, its kinds and the procedure involved
2. Understand the role of key managerial personnel in a company.
3. Knowledge on books of accounts and auditing process that is carried out in an organization.
4. Understand the concept of dividend.
5. Elucidate winding up process.

**UNIT I MEETINGS**

**(18Hours)**

Company Meetings- Kinds – Requisites of Valid Meeting– Agenda , Minutes , Quorum , Proxy –Voting –Motions & Resolution – Reports –Statutory ; Non Statutory – Drafting of Notice of Meeting Drafting of Agenda – Notice in Newspapers in GM - Notice of Postponement of GM .

**UNIT II KEY MANAGERIAL PERSONNEL**

**(18Hours)**

Directors – Appointment – Qualification – Power – Duties – Liabilities – Removal - Managing Director – Director Report – Appointment – Rights & Duties – DIN – Meeting of Board – Video Conferencing – Drafting of Agenda ; Procedure of Passing of Resolution – Practical Aspects of Board Meeting- Company Secretaries- Roles & Responsibility.

**UNIT III BOOKS OF ACCOUNTS & AUDIT**

**(18Hours)**

Books of Accounts - Register & Index - Inspection– Annual Return – Certification of Annual Return – Circulation – Filing – Director Report – Auditor – Appointment – Qualification – Auditor Report –Removal of auditor

**UNIT IV DIVIDEND**

**(18Hours)**

Dividend– Definition – Statutory Provisions – Power of Board of Directors - Final Dividend – Procedure of Transfer – Interim Dividend – Procedure of Transfer – Unclaimed Dividend – Procedure of Transfer – Dividend Warrant – Payment of Interim Dividend out of Capital – Investor Education & Protection Fund.

**UNIT V WINDING UP**

**(18Hours)**

Winding up – Meaning – Modes – Petition – Consequences – Liquidator – Insolvency & Bankruptcy Code 2016 – Insolvency Resolution Process – Liquidation – Appointment of Liquidator – Powers & Duties of Liquidator – Voluntary Liquidation of Company



### RECOMMENDED TEXTBOOKS

3. Company Law & Secretarial Practice - Sultan Chand & Sons – ND Kapoor .
4. Vijay Nicole Imprints - Company Law and Secretarial Practice , PMS Abdul Gaffoor , S.Thothadri

### REFERENCE BOOKS

5. Company Law & Secretarial Practice , CS Anoop Jain AJ Publication
6. Company Law Procedures with Compliance's and Checklists , Milind Kasodekar Shilpa Dixit, Amogh Diwan

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
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C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	2	-
II	2	-	1	-	1	-
III	2	-	1	-	1	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 6</b>	

**CORE - VII  
CORPORATE CORRESPONDENCE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

**Course Framework:**

The principles and the practices of business Communication & correspondence.

**Course Outcome:**

On completion of the course the students will be able to

1. Knowledge on introduction to communication.
2. Analyses the different types of communication.
3. Enumerate communication in corporate environment.
4. Understand the drafting of legal deeds and documents.
5. Enlighten the methods of drafting response and replies.

**UNIT I INTRODUCTION TO COMMUNICATION (15 Hours)**

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these Barriers.

**UNIT II TYPES OF COMMUNICATION & CORPORATE CORRESPONDENCE (15Hours)**

Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal— Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers).

**UNIT III COMMUNICATION IN CORPORATE ENVIRONMENT (15 Hours)**

Report Writing – Agenda, Minutes of Meeting –Office Order – Circular Notes- Correspondence with shareholders –Correspondence with directors.

**UNIT IV DRAFTING OF DOCUMENTS (15 Hours)**

Partnership deed - Power of Attorney - Lease deed - Affidavit - Indemnity bond - Gift deed - Memorandum and articles of association of a company - Annual Report of a company

**UNIT V DRAFTING REPLIES & RESPONSES (15 Hours)**

Drafting replies to regulatory show cause notices – review of business documents and pressreleases – Responding to proxy advisory reports -Response to media replies – Crisis communication.

**RECOMMENDED TEXT BOOKS**

1. N.S. Raghunthan, B. Santhanam – Margham Publications, Chennai, 3rd Edition
2. C.B. Gupta, Business communication, Organisation and Management, 2014.
3. R.C.Sekhar – Ethical Choices in Business – Response Books, 2002

## REFERENCE BOOKS

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New
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, Raspberry, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio.
6. Corporate Governance and business Ethics by All India Management Association – Excel Books
- 7.. William H. Shaw, Business Ethics – Thomson Publications

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
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C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	1	-	2	-
III	2	-	1	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 6</b>	

**CORE VIII**  
**PAPER TITLE: CORPORATE GOVERNANCE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER III</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 75</b>

**Course Framework**

The basic knowledge of Compliance Procedures, Corporate Social Responsibility, Due Diligence, Audit Committees etc.

**Course Outcome:**

On completion of the course the students will be able to

1. Understand the various corporate sectors and their functions, elements of good corporate governance, governance manual.
2. Demonstrate shareholders VS stakeholders approach and welfare of stakeholders.
3. Outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).
4. Demonstrate various committees and their functions which are prevailing in the corporate sector/ companies act 2013.
5. Understand the various corporate social responsibility (CSR) practices and social audit and its importance.

**UNIT I INTRODUCTION**

**(15 Hours)**

Corporate Governance - Meaning – Concept – Objectives - Need and Scope Of Corporate Governance – Transparency -Elements of Good Corporate Governance.

**UNIT II SHAREHOLDERS VS STAKEHOLDERS APPROACH**

**(15 HOURS)**

Corporate Governance-Shareholders vs Stakeholders approach - Shareholder Rights, Welfare, Protection, Grievances Regressive process of Corporate Governance and other stakeholder.

**UNIT III DUE DILIGENCE**

**(15 HOURS)**

Due Diligence – Meaning – Requirement for equity issue – SEBI (Issue of capital and Disclosure requirement) Regulation – Initial Public Offer (IPO).

**UNIT-IV GOVERNANCE COMMITTEE**

**(15HOURS)**

Governance Committee – Various Committees and Corporate Governance – Audit Committee – Shareholder Grievance Committee – Management Committee.

**UNIT-V CORPORATE SOCIAL RESPONSIBILITY (CSR)**

**(15HOURS)**

Corporate Social Responsibility (CSR) – Meaning – Factors influencing CSR - Promoting Stakeholders Satisfaction – Managing Socially Responsible Business – Social Reporting – Social Audit

**PRESCRIBED BOOKS:**

1. Corporate Governance – P.K.Ghosh – CBS Publications
2. Corporate Governance by The Institute of Company Secretaries of India, New Delhi
3. Business Ethics and Values – Dr.S.Sankaran- Margham Publication

**REFERENCE BOOKS:**

1. Corporate Governance – Principles, Policies and Practices by A C Fernando, Pearson Publications, Chennai.
2. Corporate Governance in India – An Evaluation – Subhas Chandradas , Printice Hall India Pvt.Ltd, New Delhi
3. Business Ethics – G.S.V.Murthy- Himalaya Publishing House, New Delhi.
4. Corporate Governance in India – Subratisarkar – Sage Publications
5. Corporate Governance in India – Scenario – Vasudha Joshi – Publication Foundation Books.

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	2	-	1	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 6</b>	

**ALLIED PAPER - III PAPER TITLE: BUSINESS STATISTICS – I**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER III</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>

**(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM) & BBA)**

**Course Framework:**

The basic knowledge of collection of primary and secondary data and the Applications of different statistical tools in Business decision making.

**Course Outcome:**

On completion of the course the students will be able to

1. Understand the origin and basics about the statistics.
2. Analyses the measures of central tendency – mean, median, mode, geometric mean and harmonic mean.
3. Understand the characteristics of the range, quartile deviation, mean deviation, variants and the standard deviation.
4. Evaluate the measures of skewness - Karl Pearson's coefficient of skewness and Bowley's coefficient of skewness.
5. Analyze the properties of probability and its applications.

**UNIT I SOURCES OF STATISTICAL DATA**

**(18HOURS)**

Origin Meaning, Definition and Characteristics of Statistics – Uses and Limitations - Sources of Statistical data – Primary and Secondary – Collection of Primary Data – Direct Personal, Indirect Oral, Mailed Questionnaire and Schedule Methods – Editing of Secondary Data-Scatter diagram.

**UNIT II MEASURES OF CENTRAL TENDENCY**

**(18HOURS)**

Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Deciles, and Percentiles, Mode, Geometric Mean, Harmonic Mean, Combined Mean and Weighted Mean.

**UNIT III MEASURES OF DISPERSION**

**(18HOURS)**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation – Coefficient of Variation.

**UNIT IV MEASURES OF SKEWNESS**

**(18HOURS)**

Measures of Skewness – Meaning, Definition and Types – Karl Pearson's coefficient of Skewness and Bowley's Coefficient of Skewness.

**UNIT V PROBABILITY****(18HOURS)**

Probability – Addition and Multiplication Theorem – Conditional probability – Bayes's Theorem (without proof) – Simple problems.

**THEORY: 20% PROBLEMS: 80%****RECOMMENDED TEXTBOOKS**

1. S.P.Gupta ,Statistical Methods ,Sultan Chand & Sons,2011
2. P.R.Vital ,Business Statistics, Margham Publications.

**REFERENCE BOOKS**

1. E.L.Lehmann , Elements of Statistical Hypothesis , Johu Wiley & Sons.
2. R.S.N.Pillai & B.Bhagavathi, Practical Statistics,S.Chand & Company.

**E-LEARNING RESOURCES**

<https://books.google.co.in/books?isbn=0764142399><https://books.google.co.in/books?isbn=8122400116><https://books.google.co.in/books?isbn=8131726029>

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory and problem**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	2	-	-	1	-	1
III	1	3	-	2	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
<b>TOTAL</b>	<b>7</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>4</b>
<b>SECTION A – 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

**DEPARTMENT OF ENGLISH**

**UG Part IV SOFT SKILLS**

**2019 Batch onwards**

**JOB-ORIENTED SKILLS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : III</b>	<b>CREDITS : 3</b>	<b>TOTAL HOURS: 30</b>

**COURSE OUTCOME**

- To prepare the students to be job-ready.
- To help learners use English Language appropriately to the role or situation.
- To develop confidence in them to face Interviews.
- To train them to prepare their own CV/Resume

Different kinds of Interviews Letter of Application and CV

Technical Writing - Circulars, Memos, Agenda and Minutes Group Discussion Review

- Books
- Films

**Books for Reference:**

- 1.Harishankar, Bharathi.ed. Essentials of Spoken and Presentation Skills. University of Madras.
- 2.John, Seely. 1998. The Oxford Guide to writing and speaking. Oxford U P, 1998, Delhi.
- 3.The Princeton Language Institute and Lanny Laskowski.2001. 10 days to more confident Public Speaking. Warner Books.
- 4.<http://jobsearch.about.com/cs/curriculumvitae.html//>
- 5.<http://www.cvtips.com//>

**QUESTION PAPER PATTERN**

**TIME – 3 HRS**

**MAXIMUM MARKS – 50**

**PART – A (5X2=10)**

Answer any FIVE from the questions given below from Q.No.1 to Q.No.7 (5 out of 7)

**PART – B (4X5=20)**

Answer any FOUR from the questions given below from Q.No.8 to Q.No.13 (4 out of 6)

**PART – C (2X10=20)**

Answer TWO questions only choosing one each from Q.No.14 &Q.No.15 (Internal Choice)



# **SEMESTER IV**

## Core paper-IX –CORPORATE ACCOUNTING –II

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

### Course framework:

Preparation of company's accounts as per the provisions of the Companies Act

### Course outcome:

On completion of the course the students will be able to

1. Interpret the accounting concepts and identify the relationship for financial reporting purposes.
2. Understand the procedure for internal reconstruction and capital reduction.
3. knowledge relating to accounting treatment and the ability to apply them to solve life insurance company's financial statements
4. Understand the Procedure of amalgamation of companies, absorption and external reconstruction of companies.
5. knowledge about the procedure of preparing liquidators final statement of accounts at the time of winding up of the companies

### **UNIT I INDIAN ACCOUNTING STANDARDS**

**(15 Hours)**

Indian Accounting Standards – Meaning – Objectives – Significance - Financial Reporting Practices.- Meaning and Scope – Objectives of Financial Reporting - (Theory only)

### **UNIT II ALTERATION OF SHARE CAPITAL**

**(17 Hours)**

Alteration of Share Capital – Different kinds of Alteration of Share Capital - Internal Reconstruction and Reduction of Share Capital (Simple Problems only)

### **UNIT III ACCOUNTS OF LIFE INSURANCE COMPANIES**

**(20 Hours)**

Accounts of Life insurance companies - Life insurance revenue account- Balance sheet- Ascertaining correct life assurance fund – Preparation of valuation of Balance sheet – Determination of amount due to policy holders. (Simple problems only)

### **UNIT IV AMALGAMATION**

**(21 Hours)**

Amalgamation -Meaning – Types - Calculation of Purchase Consideration – Amalgamation in the Nature of Purchase (Excluding Nature of Merger)- Absorption and External Reconstruction of a company - (Intercompany Investments Excluded) (Simple problems only)

### **UNIT V LIQUIDATION**

**(17 HOURS)**

Liquidation – Meaning – Order of Payment – Liquidator's Remuneration - Liquidator's Final Statement of Receipts and Payments (Statement of Affairs - Excluded) (Simple problem only).

**THEORY: 20% PROBLEMS: 80%**

### **RECOMMENDED TEXTBOOKS**

1. Corporate Accounting- T.S.Reddy & A.Murthy –Margham Publication
2. Corporate Accounting - R.L.Gupta & Radhasamy – Sulthan Chand.

## REFERENCE BOOKS

1. Advanced Accounts –S.P.Jain & K.LNarang –Kalyani Publishers.
2. Advanced Accounts – S.N.Maheshwari & S.K.Maheshwari – Vikas Publication.

## E-LEARNING RESOURCES

1. <https://youtube.com/@aksamazingaccountancy>
2. <http://www.accounting.pl/en/liquidations>
3. <https://books.google.co.in/books?isbn=8131754510>
4. <https://books.google.co.in/books?isbn=8120346270>
5. <https://books.google.co.in/books?isbn=8126908394>
6. [https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT\\_GUQ](https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT_GUQ)

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	-	-
II	1	1	-	2	-	1
III	1	2	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5		4
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

## CORE X FINANCIAL MANAGEMENT

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 75</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

### Course framework:

The financial management techniques for finding out the financial need of the firm by using capital management system.

### Course Outcome:

On completion of the course the students will be able to

1. Understand how crucial financial decision are taken in a firm and gain insight into wealth maximization and profit maximization.
2. Understand the cost of capital, importance of leverage and capitalization.
3. Demonstrate the theories of capital structure.
4. Understand dividend decision in a firm.
5. Comprehend the techniques for short term financial needs of the firm using working capital management concepts.

### UNIT I INTRODUCTION

**(12HOURS)**

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21<sup>st</sup> Century. Financial Goals: Profit Maximization Vs Wealth Maximization – Time value of money-perpetuity –CMI Amortization.

### UNIT II COST OF CAPITAL

**(17Hours)**

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

### UNIT III CAPITAL STRUCTURE

**(17Hours)**

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure –Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.

### UNIT IV DIVIDEND POLICY

**(12Hours)**

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter’s – Gordons’s – M.M Hypothesis – Forms of Dividend

## **UNIT V WORKING CAPITAL**

**(17Hours)**

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return- Profitability Index, Non – Discounted Cash flow Techniques: Pay back methods – Accounting Rate of Return

**THEORY: 20% PROBLEMS: 80%**

### **RECOMMENDED TEXTBOOKS**

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

### **REFERENCE BOOKS**

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra :Financial management theory and practice, McGraw-Hill Education
4. Dr. Rustagi P R, Fundamentals of Financial management ,Taxman's publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

### **E-LEARNING RESOURCES**

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	-	-	-
II	2	1	-	1	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	2	-	1
<b>TOTAL</b>	<b>7</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>4</b>
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 4</b>	

## CORE XI PAPER TITLE: GOODS & SERVICE TAX AND CUSTOMS LAWS

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 75</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), BBA)

### Course Framework:

The basic concepts of indirect tax – GST and the procedure for computation of GST

### Course Outcome:

On completion of the course the students will be able to

1. Understand the classification and methods tax system in India ,objective of taxation and canons of taxation.
2. Outline the concepts definitions and types of customs duties.
3. Apply the various assessment procedures and valuation of goods, clearance of goods.
4. Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.
5. Compile the various provisions and importance for registration and cancellation

### UNIT I: HISTORY OF TAXATION

(10Hours)

History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India -Classification of Taxes.

### UNIT II CUSTOMS ACT 1962

(20HOURS)

Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

### UNIT III INTRODUCTION TO GST

(20Hours)

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability –Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

### UNIT IV INTRODUCTION TO TAXABLE EVENTS UNDER GST

(10Hours)

Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods -Time of Supply of Service – Value of Supply and its Provisions

**UNIT V INTRODUCTION TO REGISTRATION UNDER GST****(15Hours)**

Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.

**RECOMMENDED BOOKS**

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018

**REFERENCE BOOKS**

- 1.Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.
- 2.GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
- 3.Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

**E-LEARNING RESOURCES**

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory and problem**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	-	1	-
II	3	-	1	-	2	-
III	2	-	2	-	1	-
IV	2	-	1	-	1	-
V	2	-	2	-	1	-
<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 6</b>	



## **CORE XII COMMERCIAL & INDUSTRIAL LAW**

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER IV</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 75</b>

### **Course framework:**

The Basic Knowledge on the Legal Framework of the General & Special Provisions of the Indian Contract Act 1872.

### **Course Outcome:**

On completion of the course the students will be able to

1. Understand the important concepts and terms in business law and classifications of Indian Contract Act.
2. Outline the knowledge of the essential elements of contract, capacity of parties, performance of contracts, breach of contracts and its remedies.
3. Knowledge about bailment, pledge, indemnity and guarantee and its differences.
4. Demonstrate the factories Act 1948 and women empowerment.
5. Analyze the industrial dispute act.

### **UNIT I INTRODUCTION**

**(15HOURS)**

Meaning of Law – Sources of Law – Classification of Contract – Express & Implied – Valid, Void & Voidable Contracts – Executed & Executory Contracts – Unilateral & Bilateral Contracts.

### **UNIT II STRUCTURE AND FORMATION OF CONTRACT**

**(20,Hours)**

Structure and Formation of Contract – Essential Elements of Contracts – Consensus- ad –idem – Offer – Acceptance – Lawful Consideration- Capacity of parties – Free Consent – Mistake – Misrepresentation – Fraud –Coercion – Undue influence – Lawful Objects – Discharge of Contracts – Remedies for Breach of Contracts.

### **UNIT III CONTRACT OF INDEMNITY & GUARANTEE**

**(20Hours)**

Contract of Indemnity & Guarantee – Essential Difference between Contract of Indemnity & Contract of Guarantee – Revocations of Continuing Guarantee – Surety's Liability – Rights of Surety – Discharge of Surety from Liability – Bailment – Pledge.

### **UNIT IV FACTORIES ACT 1948**

**(15Hours)**

Factories Act 1948 - Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

### **UNIT V INDUSTRIAL DISPUTES ACT**

**(20HOURS)**

Industrial disputes act - 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

**PRESCRIBED BOOKS:**

1. Mercantile law- N.D Kapoor – Sultan Chand.
2. Mercantile law-P.C.Tulsian – Tata McGrawHill.
3. Commercial & Industrial Law – Dr.M.R.Sreenivasan – Margam Publications

**REFERENCE BOOKS:**

1. Mercantile Law –M.C.Shukla – Sultan Chand.
2. Principles of Mercantile law – Avtal Singh – Eastern Book Company.
3. Industrial Law - N.D Kapoor – Sultan Chand

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**Question Paper Pattern**

**Break up of questions for theory**

Section	Question Component		Numbers	Marks	Total	
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)		1-12	3	<b>30</b>	
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)		13-19	6	<b>30</b>	
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)		20-25	10	<b>40</b>	
<b>TOTAL MARKS</b>					<b>100</b>	
UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	-	1	-
II	2	-	1	-	2	-
III	2	-	1	-	1	-
IV	3	-	2	-	1	-
V	2	-	2	-	1	-
<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>SECTION A 1 – 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 6</b>	

**ALLIED PAPER – IV PAPER TITLE: BUSINESS STATISTICS –II**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER IV</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 75</b>

**(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (BM), B.Com (MM), B.Com(ISM), BBA)**

**Course framework:**

The Techniques in the applications of Statistical Tools in Business Process.

**Course Outcome:**

On completion of the course the students will be able to

1. Understand the scope of Karl Pearson's coefficient of correlation and Spearman's rank correlation
2. Discuss the scope of regression and use of regression analysis to estimate the relationship between two variables and its applications.
3. Enable the students to acquire sound knowledge of concepts methods and technique of sampling techniques.
4. Analyses the uses of time series model for forecasting and the limitation of the methods.
5. Utilize the necessary set of skills in using statistical tool and technique of index number for price level changes

**UNIT I CORRELATION ANALYSIS**

**(15Hours)**

Correlation Analysis – Meaning, Definition, Significance and Types of Correlation, Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation.

**UNIT II REGRESSION ANALYSIS**

**(15HOURS)**

Regression Analysis- Meaning and Importance – Regression Lines and Regression equations- X on Y, Y on X, and Properties of Regression Coefficients – Uses of Regression – Difference between Correlation & Regression.

**UNIT III TIME SERIES ANALYSIS**

**(15Hours)**

Time Series Analysis – Meaning, Need and Components of Time Series – Different Methods – Simple Average Method- Free Hand, Semi Average, Moving Average and Least Square Method- Seasonal Indices.

**UNIT IV INDEX NUMBERS**

**(15Hours)**

Index Numbers – Definition Usage, Methods of Construction of Index Numbers – Types – Unweighted and weighted Index Numbers Simple, Aggregate, Price Relative Methods-Laspeyres Paasche's , Bowley's and Fisher's Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.

**UNIT V SAMPLING**

**(15Hours)**

Meaning of Sampling - Probability sampling Methods: Simple Random sampling-Stratified sampling-Systematic sampling-Cluster sampling-Multi stage Sampling, Non-probability sampling methods: Convenience Sampling -Judgmental Sampling-Quota Sampling -Snowball Sampling- Sampling error and standard error relationship between sample size and standard error.

**THEORY: 20% PROBLEMS: 80%**

**RECOMMENDED TEXTBOOKS**

1. Statistical Methods- S.Gupta – Sultan Chand & Sons
2. Statistics –P.R.Vital- Margham Publications.

**REFERENCE BOOKS**

1. Elements of Statistical Hypothesis – E.L.Lehmann – Johu Wiley & Sons.
2. Practical Statistics – R.S.N.Pillai & B.Bhagavathi – S.Chand & Company

**E-LEARNING RESOURCES**

<https://books.google.co.in/books?isbn=8122415229><https://books.google.co.in/books?isbn=8131301362><https://books.google.co.in/books?isbn=8122415229>

**GUIDELINES TO THE QUESTION PAPER SETTERS**

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory and problem**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	2	-	1
IV	1	1	-	1	-	1
V	2	1	1	-	-	-
TOTAL	7	5	2	5	-	4
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 4</b>	

## EVS: ENVIRONMENTAL STUDIES

<b>SUBJECT CODE:</b> 19UEVS401	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER IV</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS : 30</b>

### COURSE OBJECTIVES:

To create awareness among the Students community about the Environmental Issues, Causes and Remedies.

#### UNIT I: MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES (3 hours)

Definition, scope and Importance-Need for public awareness.

#### UNIT II: NATURAL RESOURCES: (3 hours)

##### **Renewable and non-renewable resources: Natural resources and associated problems.**

- a) **Forest resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.
- f) **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

#### UNIT III: ECOSYSTEMS: (3 hours)

Concept of an ecosystem.

- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
  - a. Forest ecosystem
  - b. Grassland ecosystem
  - c. Desert ecosystem
  - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT IV: BIODIVERSITY AND ITS CONSERVATION:

(3 hours)

- Introduction – Definition: genetic, species and ecosystem diversity.
- Biogeographically classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic And option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation, Hot-spots of biodiversity.
- Threats to bio diversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT V: ENVIRONMENTAL POLLUTION:

(3 hours)

**Definition:** Cause, effects and control measures of:-

- a. Air pollution
  - b. Water pollution
  - c. Soil pollution
  - d. Marine pollution
  - e. Noise pollution
  - f. Thermal pollution
  - g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.
  - Role of an individual in prevention of pollution.
  - Pollution case studies.
  - Disaster management: floods, earthquake, cyclone and landslides.

PRESCRIBED BOOKS:

**1. Environmental studies-St Joseph College Edition**

**2. Environmental studies- Dr. D.D.Mishra –**

S.Chand REFERENCEBOOKS:

1. Environmental studies – Dr. J.P.Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr.MahaintaK.Kalita – Asiau Books.

## DEPARTMENT OF COMPUTING SKILLS

### COURSE COMPONENT: Soft Skill – Computing Skills

<b>SUBJECTCODE: 19UGSL404</b>	<b>PRACTICAL</b>	<b>MARKS :100</b>
<b>SEMESTER: IV</b>	<b>CREDIT:2</b>	<b>TOTAL HOURS:30</b>

(For the following UG Departments)

#### **SHIFT-I:**

B.A. (Economics), B.A. (Defence and Strategic Studies), B.Sc. Mathematics, B.Sc. Physics, B.Sc. Chemistry, B.Sc. Zoology, B.Sc. Plant Biology and Plant Biotechnology, B.Com (General), B.Com (Corporate Secretaryship)

#### **SHIFT-II:**

BBA, B.Sc. Visual Communication, B.Com (General), B.Com (Accounting & Finance), B.Com(Corporate Secretaryship),B.Com(Information System Management),B.Com(Banking Management) and B.Com (Marketing Management)

#### **COURSE OBJECTIVES**

- The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like Ms word, MS Excel, Ms Access, Power point etc., at two levels based on their knowledge and exposure.
- It provides essential skills for the user to get adapted to any work environment, as most of the systems in any workplace have MS Office installed for their day today activities. The course is highly practice oriented rather than regular class room teaching

#### **UNIT I:**

*Word Processing*– Open, Save and close word document; Editing text-tools, formatting, bullets; Spell Checker; Navigating in word– key word, Mouse; document formatting- paragraph alignment, indentation, headers and footers, numbering; printing-preview, options

#### **UNIT II:**

*Spread sheets* – MS Excel – opening, entering text and data, formatting, navigating; Formulas– entering, handling and copying; Charts –creating, formatting and printing, header and footer, centering data, printing.

#### **UNIT III:**

*Presentations* – Power point – exploring, creating and editing slides, inserting tables and charts – Special effects – Clip Art, creating and drawing shapes, inserting multimedia content– Presentations–planning, animation, handouts, slideshow.

**UNIT IV:** *Networks* – Internet Explorer- components; www – working, browsing, searching, saving – Bookmark – favorite, create, delete – Printing a web page; email- creating, receiving, reading and sending messages

**UNIT V:** *HTML*–Defining HTML paragraph and spacing–HTML styles, that include Back ground color – Text color - Text Fonts – Text that includes Bold, Italic, Underline, Super script and Subscript.

**Note:** *Unit II to Unit V needs exposure thru Practicals*

References:

1. Introduction to Computers –Peter Norton,Tata Mc Graw Hill  
Microsoft2003– Jennifer Ackerman Kettell, Guy Hat- Davis, Curt Simmons, Tata Mc Graw Hil



# **SEMESTER V**

## CORE XIII MANAGEMENT ACCOUNTING

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (A&F), B.Com (MM), B.Com (ISM) & BBA)

### Course framework:

The Basic Knowledge on Accounting for Management and Decision-Making Concepts.

### Course Outcome:

On completion of the course the students will be able to

1. Knowledge of concepts methods and technique of management accounting.
2. Apply the analytical skills associated with the interpretation of accounting reports
3. Evaluate the results of profitability, liquidity, and solvency and efficiency levels in the business.
4. Communicate the knowledge about fund flow and cashflow statement under (AS-3) and also, the concept of budgetary control.
5. Evaluate the classification of budgets.

### UNIT I INTRODUCTION

(15HOURS)

Management Accounting: Meaning- nature, scope and functions of management accounting- role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statements - objectives and methods of financial statements analysis comparative, common size statements and Trend analysis.

### UNIT II RATIO ANALYSIS

(20 Hours)

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turnover ratios.

### UNIT III FUNDS FLOW STATEMENT

(20 Hours)

Funds flow statement - objectives - uses and limitations - preparation of funds flow statement - schedule of changes in working capital – non fund items - adjusted profit and loss account.

### UNIT IV CASH FLOW STATEMENT

(20 Hours)

Cash flow statement – significance - preparation of cash flow statement as per IND AS3- Cash from Operating, Investing and Financing activities.

### UNIT V BUDGETS AND BUDGETARY CONTROL

(15 Hours)

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

**THEORY: 20% PROBLEMS: 80%**

## RECOMMENDED TEXTBOOKS

1. Maheswari, D. S, "Principles of Management Accounting" Sultan Chand & Sons. Delhi-53, 17thEdition
2. Reddy, T. S., & Y. Hariprasad Reddy, Management accounting. Margham Publication, 15thEdition.

## REFERENCE BOOKS

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles and Practice.
2. Hingorani, R. (2005). Grewal. Management Accounting.
3. Khan, M. Y., & Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole
5. Srinivasan, N. P., & Murugan, M. S., Accounting for Management. S.Chand.

## E-LEARNING RESOURCES

1. <https://www.wallstreetmojo.com/ratio-analysis/>
2. <https://books.google.co.in/books?isbn=0070620237>
3. <https://books.google.co.in/books?isbn=18539638364>, <https://books.google.co.in/books?isbn=813173782>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	-
II	1	2	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	1
TOTAL	6	6	2	5	-	4
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

## CORE XIV

### PAPER TITLE: ENTREPRENEURSHIP & BUSINESS DEVELOPMENT

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

#### Course framework:

The Basic Knowledge on Entrepreneurial Growth and Funding agencies, Women Entrepreneurship and the improvement of SSI

#### Course Outcome:

On completion of the course the students will be able to

1. Comprehend the introduction entrepreneurship and project management.
2. Knowledge about capital and various rules of capital and about Indian Financial Institutions and schemes available.
3. Understand Registration and various legal requirements that have to be compiled.
4. Analyses the concepts of licensing and register and the maintenance of registers and records.
5. Demonstrate thorough knowledge on entrepreneurial growth.

#### UNIT I INTRODUCTION & PROJECT MANAGEMENT (18Hours)

Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs. Project Management: Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities – Preparation of Project Report – Tools of Appraisal.

#### UNIT II CAPITAL (18Hours)

Different types of capital- Seed Capital; Venture Capital; Private Equity; Angel Investor; Mudra Bank. Prime Minister Employment Generation Programme – Pradhan Mantri Yuva Yojana – All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI – Joint Ventures; Special Purpose Vehicles : Purpose and Process.

#### UNIT III REGISTRATION PROCESS (18Hours)

Start-up India Policy; Registration Process; Benefits under the Companies Act and other Government Policies - Mandatory Registration - PAN; TAN; GST Registration; Shops & Establishments; SSI/MSME; Additional Registration/License - ESI/PF; FCRA; Pollution; Other registration as per requirement of sector; IE Code; Drug License; FSSAI; Trademark; Copyright; Patent; Design; RBI; Banking; IRDA; Telecom; I & B; MSME Registration; Udyog Aadhar Memorandum

#### UNIT IV LICENSE & REGISTERS (18Hours)

Industrial License, Industrial Entrepreneurs Memorandum (IEM); State Level Approval from the respective State Industrial Department- Maintenance of Registers and Records: Register and Records required to be maintained by an enterprise

**UNIT V ENTREPRENEURIAL GROWTH****(18 Hours)**

Economic development and entrepreneurial growth–Role of entrepreneur in economic growth- Strategic approaches in the changing economic scenario for small scale entrepreneurs- Networking, Nicheplay, Geographic concentration,Franchising/Dealership–Development of Women entrepreneurship–problems – steps taken by Government-Women and Self Help Groups.(SHGs)

**RECOMMENDEDTEXTBOOKS**

1. Gupta,D.C.,&Srinivasan,D.N.EntrepreneurshipDevelopmentinIndiaSultanChand&Sons,(2001).
2. Khanka,S.S.Entrepreneurial development. S.Chand Publishing,(2006)

**REFERENCEBOOKS**

1. Desingu Setty, E., & Krishna Moorthy, P. Strategies for developing women entrepreneurship. Akansha Pub.House,(2010).
2. Drucker,P.F.Innovation and Entrepreneurship: Practice and Principles.Harper & Row,(1986).
3. Gupta, M.Entrepreneurial Development Raj Publishing House,(2006).
4. Shankar,R.EntrepreneurshipTheory&PracticeVijayNicoleImprintsPrivateLtd
5. Suresh,J.Entrepreneurial Development Margham Publications,(2002).

**E-LEARNINGRESOURCES**

1. <http://www.yourarticlelibrary.com/entrepreneur/entrepreneurshipcharacteristicsimportancetyps-and-functions-of-entrepreneurship/5228>
2. <https://landor.com/thinking/eight-principles-of-innovation>
3. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
4. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
5. <https://www.businessmanagementideas.com/entrepreneurship-2/institutional-supportsystem-for-entrepreneurs/18184>
6. <https://www.entrepreneur.com/article/323660>
7. <https://www.entrepreneur.com/article/314723>

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions(each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions(each in 1200 words)	20-25	10	40
<b>TOTALMARKS</b>				<b>100</b>

**Breakup of questions for theory**

UNITS	SECTIONA		SECTIONB		SECTIONC	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	1	-	2	-
III	2	-	1	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A 12</b>			<b>SECTIONB 7</b>		<b>SECTION C 6</b>	

## **CORE XV : INCOME TAX LAW AND PRACTICE – I**

**(Common to B.Com (GEN), B.Com (CS)& B.Com (A&F))**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

### **Course framework:**

The Basic Knowledge and Legal framework and provisions of Income Tax Act 1961.

### **Course Outcome:**

On completion of the course the students will be able to

1. Understand the basic concepts and definition under the Income Tax Act 1961.
2. Ascertain the residential status of an assessee and its incidence of tax.
3. Compute salary income under the head salaries.
4. Compute income from house property.
5. Compute income from business and profession.

### **UNIT I INTRODUCTION**

**(20 HOURS)**

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax. Exempted Incomes - Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

### **UNIT II INCOME FROM SALARIES**

**(20 Hours)**

Income from Salaries- Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(C).

### **UNIT III INCOME FROM HOUSE PROPERTY**

**(20 Hours)**

Income from house property - Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

### **UNIT IV PROFITS AND GAINS OF BUSINESS AND PROFESSION**

**(20 Hours)**

Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.

### **UNIT V ADMINISTRATION OF INCOME TAX ACT**

**(10 Hours)**

Administration of Income Tax Act -Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.

**THEORY: 20% PROBLEMS: 80%**

## RECOMMENDED TEXTBOOKS :

1. Singhanian, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

## REFERENCE BOOKS :

1. Manoharan T.N & Hari.G.R., (2018) Students' Hand Book on Taxation, Snow White Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi.
5. Vinod K.Singhanian, Monica Singhanian, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
6. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

## E-LEARNING RESOURCES

- 1) <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
- 2) <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
- 3) <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>
- 4) <https://www.hrblock.in/guides/house-property-deductions>
- 5) <https://books.google.com/books?isbn=1584773855>
- 6) <https://books.google.com/books?id=iiQKAAAAMAAJ>
- 7) <https://books.google.com/books?isbn=813172191>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	40
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	2	-	2	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	2	-	1	-	-	-
TOTAL	7	5	2	5	-	4
<b>SECTION A – 12</b>			<b>SECTION B – 7</b>		<b>SECTION C - 4</b>	

**CORE PAPER – XVI**  
**PAPER TITLE: PRINCIPLES OF AUDITING**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER V</b>	<b>CREDITS 4</b>	<b>TOTAL HOURS 90</b>

**Course Framework:**

The principles of Auditing, Audit process and Documentation of Auditing, Drafting Audit Report and Digitalization of Audit.

**Course Outcome:**

On completion of the course the students will be able to

1. Understand the basic principles of auditing.
2. knowledge on process and documentation of auditing
3. Understand the process of forming an opinion and drafting Audit report.
4. Possess an overview on secretarial audit.
5. Understand forensic audit and digitalization of audit.

**UNIT I AUDIT PRINCIPLES AND TECHNIQUES (18 Hours)**

Meaning & Definition of Auditing– Advantages and Limitations of Audit – Classification of Audits – Internal Audit & Performance Audit – Objective & Scope – Internal Audit Techniques – Internal Control Mechanism.– Audit Principles and Techniques – Audit Planning – Risk Assessment – Collection of information/Records of Audit – Audit Checklist – Audit Techniques – Verification of documents/records – Collection of audit evidences – Documentation – Materiality – Record keeping

**UNIT II AUDIT PROCESS AND DOCUMENTATION (18 Hours)**

Audit Process and Documentation – Preliminary Preparations – Questionnaire – Interaction – Audit program – Identification of applicable laws – Creation of Master Checklist – Maintenance of Worksheet Working papers and audit Trials – Identification of Events/Corporate Actions – Verification – Auditing standard on Audit process & documentation

**UNIT III FORMING AN OPINION & REPORTING (18 Hours)**

Forming an Opinion & Reporting – Process of forming an opinion – Materiality – Forming an opinion on report – Modified/Unmodified Opinion/Qualification – Evaluating Audit Evidence and forming Opinion – Audit report and drafting of qualifications with each Remark and Qualification – Signing of Audit reports and its Submission– Auditing standards on forming of an Opinion

**UNIT IV OVERVIEW & INTRODUCTION OF SECRETARIAL AUDIT (18 Hours)**

Overview & introduction of Secretarial Audit – Concept – Advantages – Legal provisions – Risk of Secretarial Auditor – Code of Conduct Fraud detection & Reporting – Duty to report fraud – Reporting of Fraud by Secretarial Auditor – Fraud vs. Non-compliance – Speculation – Suspicion – Reason to Believe – Knowledge –Reporting – Professional Keeping – Reporting of Fraud in Secretarial Audit Report.

**UNIT V FORENSIC AUDIT & DIGITALIZATION IN AUDITING (18 Hours)**

Forensic Audit – Meaning –Definition – Need and Objectives – Fraud and Forensic Audit – Forensic Audit vis-à-vis Audit – Duties of Forensic Auditor – Impact of digitalization in auditing



### RECOMMENDED TEXTBOOKS

1. Practical Auditing –B.N.TandonSultanChandandCo.,
2. Contemporary Auditing,KamalGuptaTataMCGrawHill.

### REFERENCE BOOKS

1. Auditing–D.P.Jain Konark Publishers Pvt.Ltd.
2. Auditing, Principles and practice –Ravinder Kumar and Virender Sharma ,Eastern economy edition.
3. Practical Auditing– B.N. Tandon Sultan Chand and Co.,
4. Contemporary Auditing, Kamal Gupta Tata MCGrawHill.
5. Practical Auditing , Ramesh Kumar , D.Ranjith Kumar , Paul Dhinkaran Vijayalakshmi

### E-LEARNING RESOURCES

<https://books.google.co.in/books?isbn=8121920418>

<https://books.google.co.in/books?isbn=5877373412><https://books.google.co.in/books?isbn=8170231868>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up pattern of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	1	-	1	-
III	3	-	1	-	1	-
IV	3	-	2	-	2	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 6</b>	

**ELECTIVE I : IDE**  
**CORPORATE VENTURE AND BUSINESS ETHICS**

<b>SUBJECTCODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER V</b>	<b>CREDITS: 5</b>	<b>TOTALHOURS:75</b>

**Course framework:**

Innovation based new ventures, Customer Development, Business Plans and Business Ethics

**Course Outcome:**

On completion of the course the students will be able to

1. Comprehend and innovation-based new venture.
2. Knowledge on Market Segmentation and consumer Research process
3. Understand the business planning process.
4. Explain the business ethics and its concepts.
5. Knowledge on multinational corporations.

**UNIT I VENTURE IDEATION 15 Hours**

Corporate Venture – meaning - definition - Idea generation for new ventures, approaches, evaluating and selection of business ideas.

**UNIT II CUSTOMER DEVELOPMENT 15 Hours**

Market segmentation- consumer research process - Methods of raising of funds – Product definition, new product development process and product management process.

**UNIT III PLANS FOR BUSINESS 15 Hours**

Scaling the business - steps to present a business plan - Possible reasons for failure of start-ups – Steps to overcome failures in business

**UNIT IV BUSINESS ETHICS 15 Hours**

Business Ethics and concept- values- Morals- characteristics – Types – Approaches – Relevance – Code of Conduct for business.

**UNIT V MULTINATIONAL CORPORATIONS 15 Hours**

MNC – Meaning – Definition- Dominance of MNCs – Globalization – Meaning – Features – Stages – Pros and Cons.

**PRESCRIBED BOOKS:**

1. Hisrich, Entrepreneurship, Tata McGraw Hill, New Delhi, 2001.
2. S.S.Khanka, Entrepreneurial Development, S.Chand and Company Limited, New Delhi, 2001.

**REFERENCE BOOKS:**

1. Mathew Manimala, Entrepreneurship Theory at the Crossroads, Paradigms & Praxis, Biztrantra, 2ndEdition, 2005
2. Prasanna Chandra, Projects – Planning, Analysis, Selection, Implementation and Reviews, Tata McGraw-Hill, 1996.
3. P.Saravanel, Entrepreneurial Development, SPK Publishing House, Chennai -1997.
4. Arya Kumar. Entrepreneurship. Pearson. 2012
5. Donald F Kuratko, T.V Rao. Entrepreneurship: A South Asian perspective. Engage Learning.2012

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
<b>TOTAL MARKS</b>				<b>100</b>

**Breakup of questions for theory**

UNITS	SECTIONA		SECTIONB		SECTIONC	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	2	-	1	-	1	-
III	2	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 6</b>	

## VALUE EDUCATION

<b>SUBJECT CODE:</b> 19UVED401	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS: 15</b>

### UNIT I

**(3 Hours)**

Definition, Concept, Classification, Theory, Criteria and Sources of values Aims and objectives of value education. Role and Need for value education in the contemporary society, Role of education in transformation of values in society. Role of parents, teachers, society, peer group and mass media in fostering values.

### UNIT II

**(3 Hours)**

Human Values: Truthfulness, Sacrifice, Sincerity, Self-Control, Altruism, Scientific Vision, relevancy of human values to good life. Character Formation towards Positive Personality Modern challenges of adolescents: emotions and behavior Self-analysis and introspection: sensitization towards gender equality, differently abled, Respect for- age, experience, maturity, family members, neighbors, strangers, etc.

### UNIT III

**(3 Hours)**

Concept of Human Rights–Principles of human rights–human rights and Indian constitution Rights of Women and children–violence against women–Rights of marginalized People Like women, children, minorities, trans gender, differently abled etc., Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment – communal harmony –concept –religion and its place in public domain–secular civil society.

### UNIT IV

**(3 Hours)**

Constitutional Values:(Sovereign, Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom, Fraternity) - Social Values: (Pity and Probity, Self-Control, Universal Brotherhood) - Professional Values:(Knowledge Thirst, Sincerity in Profession, Regularity, Punctuality,Faith).

Religious and Moral Values: (Tolerance, Wisdom, character) - Aesthetic Values: (Love and Appreciation of literature, fine arts) - Environmental Ethical Values National Integration and international understanding. Need of Humanistic value for espousing peace in society. Conflict of cross-cultural influences, cross-border education.

#### **UNIT V**

**(3 Hours)**

Guru Nanak Devji's Teachings - Relevance of Guru Nanak Devji's teachings' relevance to Modern Society - The Guru Granth sahib - The five Ks - Values and beliefs - Rights and freedom (Right of equality, Right to Education, Right to Justice, Rights of women, Freedom of religion, Freedom of culture, Freedom of assembly, Freedom of speech) - Empowerment of women - Concept of Langar - Eminent Sikh personalities.

#### **REFERENCES**

1. Dr. Abdul Kalam. My Journey-Transforming Dreams in to Actions. Rupa Publications, 2013.
3. Steven R Covey, 8<sup>th</sup> Habit of Effective People (From Effectiveness to Greatness), Free Press, New York, 2005.
4. Prem Singh, G.J. (2004). 'Towards Value Based Education', University News. Vol. 42(45): P.11-12.
5. V.R. Krishna Iyer. Dialectics & Dynamics of Human Rights in India (Tagore Law Lectures) The Yesterday, Today and Tomorrow, Eastern Law House (1999, Reprint 2018)

# **SEMESTER VI**

**CORE XVII  
COST ACCOUNTING THEORY & PRACTICE**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER VI</b>	<b>CREDITS: 4</b>	<b>TOTALHOURS:90</b>

**Course framework:**

The Basic Knowledge on Cost accounting concepts, Pricing of Products, Labour remuneration and Methods of Costing

**Course Outcome:**

On completion of the course the students will be able to

1. Understand the meaning of cost accounting and its scope and the role of cost accountants.
2. Analyses the methods of material control and valuation of material issues.
3. Discuss the concept of labour cost, remuneration, incentives and various rate system that are in practice.
4. Enumerate the classification of overheads and concepts relating to it.
5. Enlighten the job, batch, contract and process costing.

**UNIT-I NATURE AND SCOPE OF COST ACCOUNTING (20 Hours)**

Meaning - importance & limitations of cost accounting - Distinction between Cost and Financial accounting - Costing system - characteristics of an ideal costing system - steps for installation - difficulties while installation and how to overcome these difficulties - Role of cost accountant - Analysis, Concepts, Cost Classification, cost sheet and One-unit costing.

**UNIT-II MATERIAL CONTROL AND VALUATION OF MATERIAL ISSUES (15Hours)**

Techniques of material control - Level Setting - Economic Order Quantity, JIT Inventory System, ABC Analysis, VED Analysis, Perpetual Inventory System and FNSD Analysis. Material Purchase and Storage - Cost Price Methods- FIFO, LIFO, Average Cost, Inflated Price, Specific Price, Base Stock and HIFO. Market Price Method - Replacement Price, Realisable Value. Standard Price

**UNIT-III LABOUR COST & REMUNERATION AND INCENTIVES (20 Hours)**

Meaning, labour turnover, Job Analysis, Job Evaluation, Merit Rating, Time Keeping, Idle Time and Overtime - Methods of wage payment and incentives plan- Time Wage System, Piece Rate System, Taylor's Differential Piece Rate System, Merrick's Multiple Piece Rate System, Gant's Task and Bonus Plan, Halsey Premium Plan and Rowan Plan

**UNIT-IV OVERHEAD (20Hours)**

Classifications, Overhead Accounting- allocation, apportionment, re-apportionment and absorption of Overheads

**UNIT-V INTRODUCTION TO JOB, BATCH, CONTRACT AND PROCESS COSTING (15 hours)**

Job Costing – Meaning – Definition – Features – Concepts – Batch Costing – Definition – Features – Advantages and Disadvantages – Contract Costing – Introduction – Meaning and Definition – Basic procedure for costing of Contracts – features – Process Costing - Features, application of process costing

**THEORY:20%PROBLEMS:80%**

## RECOMMENDED TEXTBOOKS

1. Jain S.P. and Narang K.L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition

## REFERENCE BOOKS

1. Dr. Maheswari S.N., Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Pillai R.S.N. and Bagavathi V., Cost Accounting, S. Chand, New Delhi
3. Saxena V.K. and Vashist C.D., Cost Accounting, Sultan Chand & Sons, New Delhi
4. Shukla M.C., Grewal T.S. and Dr. Gupta M.P., Cost Accounting, S. Chand, New Delhi

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Breakup of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1		-	-
II	1	1	1	1		1
III	1	1		2		1
IV	1	2		1		1
V	2	1		1		1
TOTAL	7	5	2	5		4
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 4</b>	



**CORE XVIII**  
**SECURITIES LAW & MARKET OPERATIONS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER VI</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

**Course framework:**

The Basic Knowledge of Stock Markets & Legal Framework of The SEBI and Other Agencies.

**Course Outcome:**

On completion of the course the students will be able to

1. Knowledge of SEBI guidelines for new issue market and investor protection on it.
2. Describe the role of stock market and the various role played by its intermediaries
3. Demonstrate the functions of stock exchange, mechanics, types and also listing of securities.
4. Prepare the concepts about trading pattern in OTCEI, NSE and other index numbers.
5. Formulate an idea about the demat trading and mutual funds.

**UNIT-I: SEBI INTRODUCTION**

**(17Hours)**

SEBI - Salient features of SEBI Act 1992 & Securities Contract Regulation Act - SEBI Guidelines relating to the functioning of the New Issue Market - SEBI Guidelines for Disclosure and Investor Protection – Securities Contract Regulation Act (SCRA) – features and importance.

**UNIT-II: STOCK MARKET**

**(19Hours)**

Stock Market - Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation, Pricing of Issues, Promoters Contribution, Offer Documents, Underwriting of Issues and Allotment of Shares, Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers.

**UNIT-III: STOCK EXCHANGES**

**(19Hours)**

Stock Exchanges - Meaning, Functions, Importance and Limitations; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading and Internet Based Trading; Settlement Procedure; Types of Brokers; Listing of Securities in Indian Stock Exchanges - classification and listing of securities.

**UNIT-IV: TRADING PATTERN IN OTCEI AND NSE**

**(20Hours)**

Trading Pattern In OTCEI and NSE - Meaning, Significance and Functions, Procedure of Listing and Trading on OTC; NSE-Functioning and Trading Pattern in NSE-Capital Market Segment; Security Market Indicators - Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers.

**UNIT-V: DEMAT TRADING & MUTUAL FUNDS****(15Hours)**

Demat Trading& Mutual Funds - Meaning and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading; Role of Depositories and Custodial Services. Introduction, definitions, types, risks involved, performance evaluation and SEBI regulations for mutual funds.

**PRESCRIBED BOOKS:**

1. Securities Law & Markets Operations- A.Sairam – LearnTechPress.
2. Securities Law & Markets Operations-L.Natarajan – Marghampublications.

**REFERENCE BOOKS:**

1. MachiRaju, H.R. : Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi.  
Web site of bseindia.com.nse-india.com.

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	-	2	-
II	3	-	2	-	1	-
III	2	-	1	-	1	-
IV	2	-	1	-	1	-
V	2	-	2	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A – 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 6</b>	

## CORE XIX INCOME TAX LAW & PRACTICE-II

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER VI</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 90</b>

(Common to B.Com (GEN), B.Com (CS)& B.Com (A&F))

### Course framework:

The Legal Framework of Various Elements of Income Tax Provisions & Computation of Tax Liability.

### Course Outcome:

On completion of the course the students will be able to

1. Understand the meaning of capital gain and the procedure related in computing income under the head capital gain.
2. Explain how to calculate income under the head, income from other sources.
3. Discuss the provisions relating to clubbing of income and set off and carry forward.
4. Describe agricultural income and its treatment and explain the provisions relating to various deductions from total income.
5. Apply practical knowledge relating to e-filing of returns.

### UNIT- I

**(20 Hours)**

Capital Gains – Capital Assets –Meaning and Kinds–Procedure for computing Capital Gains  
Cost of Acquisition–Exemption of Capital Gains –Loss under head Capital Gains.

### UNIT-II

**(15 Hours)**

Income from other sources - Income chargeable to tax under the head Income from Other Sources  
– Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income  
from Other Sources–Loss under the head Other Sources.

### UNIT-III

**(20 Hours)**

Aggregation of income - Provisions relating to income of other persons to be clubbed in Assessee's  
Total Income–Income of minor Child –Deemed Incomes. Provisions relating to Set- off & Carry  
forward and Set- off of Losses.

### UNIT-IV

**(20 Hours)**

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income –  
Integration of Agricultural Income. (Theory only) Deductions from Gross total income:  
Deductions in respect of certain payments – Deduction in respect of income (Deductions  
applicable to Individuals only) (Simple problems)

### UNIT- V

**(15 Hours)**

Assessment of Individuals – Tax rates – Computation of Tax liability of Individual (Simple  
problems). Filing of returns, various forms of return and e- filing of return.

**THEORY: 20% PROBLEMS: 80%**

## RECOMMENDED TEXTBOOKS

1. Income Tax Theory, law and practice - T.S. Reddy & Dr. Y. Hari Prasad Reddy – Margham publications.
2. Income Tax law and practice. –V.P.Gaur & D.B.Narang.

## REFERENCE BOOKS

1. Students Guide to Income tax – Dr.Vinod K.SignHania & Dr.Monica Sighania –Taxmann.
2. Income tax service tax &VAT – Dr.Girish Ahuja & Dr.Ravi Gupta – Bharat lawhouse.

## E-LEARNING RESOURCES

<https://books.google.com/books?isbn=1584773855><https://books.google.com/books?isbn=8131721914><https://books.google.com/books?id=ijQKAAAAMAAJ>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

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C	Answer any 2 out of 4 questions (each in 1200 words)	20-25	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	1	-	1	-	1
II	2	1	-	1	-	1
III	2	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	-
TOTAL	7	5	2	5	-	4
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 4</b>	

## ELECTIVE 2

### PAPER TITLE: MANAGEMENT FOR CORPORATES

<b>SUBJECTCODE:</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTERVI</b>	<b>CREDITS: 5</b>	<b>TOTALHOURS:90</b>

#### Course Framework:

To introduce the concepts, various principles and process involved in effective Human Resources Management.

#### Course Outcome:

On completion of the course the students will be able to

1. Understand the basic concepts of management.
2. Comprehend the significant of management in today's world.
3. Discuss the practice to apply management concepts in corporate environment.
4. Understand the basics of HRM.
5. Enlighten the concepts of performance appraisal to students and the importance of human resource accounting.

#### **UNIT-I: INTRODUCTION TO MANAGEMENT FOR CORPORATES (20hours)**

Meaning and Definition of management - Role of Chief Executive Officer(CEO) - Role of Chief Financial Officer (CFO) – Levels of Management – POSCORB – Scientific Management – Fayol Management Theory – MBO – Meaning – Process of MBO – MBE – Meaning – Process of MBE – Modern Approaches to Management.

#### **UNIT-II:PLANNING AND ORGANISING (20hours)**

Corporate Planning – Meaning – Characteristics of Planning – Steps involves in Planningprocess – Types of Planning – Decision Making – Meaning – Characteristics and importance – Steps involved in decision making – Types of Decision Making – Organizing – Meaning – Process of Organizing Function – Formal Organizational Structure – Informal Organizational Structure.

#### **UNIT-III:DIRECTION AND CONTROL (20 hours)**

Direction – Meaning – Characteristics – Elements of Direction – Leadership – Types or styles of leadership- Qualities of Good Leader – Motivation – Steps involved in Motivational Process – Maslow's Theory – Hertzberg – McGregor Theory – Control – Process of Control – Requisites of an ideal control system.

#### **UNIT-IV: HRM -INTRODUCTION (15 hours)**

Human Resource Management – Meaning – Definitions – Importance – Human Resource Planning – Objectives of Human Resource Planning – Recruitment – Meaning – Definition – Sources of Recruitment – Steps in recruitment Process – Interview – Types of Interview – Training – Advantages of Training – Types of Training – Methods and Techniques of Training.

#### **UNIT-V: PERFORMANCEAPPRAISAL (15 hours)**

Performance of Appraisal – Meaning – Process – Methods – Ranking Method – Graphical Rating Scale – Critical Incidence – Check list Method – 360 degree feedback – Requisite for good performance system – Human Resource Management Audit – Meaning – Human Resource Management Audit Process – Valuation of Human Resource Management – Human Resource Accounting – Meaning – Advantages of Human Resource Accounting.

**PRESCRIBEDBOOKS:**

1. Human Resource Management – Dr.T.K.Avvai Kothai, Charulatha Publications.
2. Dr. S. Seethalakshmi / Dr. K. Shyamala / Dr. R. Subhasri – Fundamentals of Corporate Management, Margham Publications.
3. C.B. Gupta – Business Management, Sultan Chand & Sons, New Delhi.
4. Ashwathappa – Human Resource Management, Tata McGraw Hill, New Delhi.

**REFERENCEBOOKS:**

1. Wehrich And Koontz - Essentials of Management, McGraw Hill, New Delhi.
2. Dinakar Pagare- Principles Of Management, Sultan Chand & Sons, New Delhi.
3. L.M. Prasad - Principles of Management, Sultan Chand & Sons, New Delhi.
4. L.M. Prasad - Human Resource Management, Sultan Chand & Sons, New Delhi.
5. Tripathi – Human Resource Management, Sultan Chand & Sons, New Delhi.

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

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C	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Breakup of questions for theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
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IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 6</b>	

## CORE PROJECT: INSTITUTIONAL TRAINING

<b>SUBJECT CODE:</b>	<b>THEORY/PRACTICAL</b>	<b>MARKS: 100</b>
<b>SEMESTER VI</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 90</b>

### Course framework:

**The PRACTICAL KNOWLEDGE in Corporate Management, Office Administration and Secretarial Practices** by deputing the Students to the Public Limited Companies and other Similar Organizations.

### Course Outcome:

On completion of the course the students will be able to

1. Acquire institutional experience the nature of school as workplace and their associated values, routines and cultures.
2. Demonstrate professional skills that pertain directly to the institutional experience.
3. Analyses the various department activities and their responsibilities.
4. Understand the organization structure, layout and to describe the organization's financial statement analysis.
5. Prepare the report based on the training experience.

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 Institution and Faculty member of Corporate Secretaryship. The details of the training are to be 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 during the third year. 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 equipment.
4. Acquaintance with office machines and equipment and accounting, machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary,

administration and personnel departments.

6. Application of computer, Internet in Company Administration.

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 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, Co-op Societies and banks.
3. Office Equipment, Marketing Organizations etc.,

In view of the objective of the course to prepare the students to become professionals like Chartered Accountants, Cost Accountants and Company Secretaries, it is proposed to give on the job training with Practicing Chartered Accountants, Cost Accountants or Company Secretaries. For Institutional training the students may either select to go to a company or to a practicing professional.

**NOTE:**

The paper on Institutional Training shall carry hundred marks. The students are required to submit a Project Report based on their Training Experience to the Department under the Guidance of their respective Guides assisted by the training officers of the Institutions providing the training.

The Report shall be around 50-60 typed pages, excluding tables, figures, bibliographies and appendices. The External Examiner appointed by the College, in consultation with the Internal Examiner, shall conduct the Viva-Voce Examination and Evaluate the Project Report while awarding the Marks. The marks shall be awarded for Project Report (Max.75) and Viva Voce Exam (Max 25) jointly by both the examiners.

(A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit the report to the department and reappear for voce exam for evaluation)