

GURU NANAK COLLEGE (AUTONOMOUS)  
REVISED PROPOSED SYLLABI FOR B.COM  
CORPORATE SECRETARYSHIP

2017 - 20

By

BOARD OF STUDIES



DEPARTMENT OF B.COM (CS)  
GURU NANAK COLLEGE, VELACHERY  
CHENNAI – 600 042

**APPENDIX – 11 (R & S)**  
**UNIVERSITY OF MADRAS**  
**GURU NANAK COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF BCOM CORPORATE SECRETARYSHIP**

**COURSE STRUCTURE – (2017-20)**

SEMESTER	PART	SUBJECT TITLE	No of Hours Per Week	Credits
<b>I</b>	<b>I</b>	TAMIL-I/Hindi-I	6	3
	<b>II</b>	English-I	4	3
	<b>III</b>	<b>Core I</b> Financial Accounting	6	4
	<b>III</b>	<b>Core II</b> -Company Law and Secretarial Practice – I	5	4
	<b>III</b>	<b>Allied-I</b> Corporate E management	5	5
	<b>IV</b>	<b>Non Major Elective:</b> A) Introduction to Financial Markets and Investment/ B) Basic Tamil Soft Skills	2   2	2   3
<b>II</b>	<b>I</b>	TAMIL-II/Hindi-II	6	3
	<b>II</b>	English-II	4	3
	<b>III</b>	<b>Core-III</b> Advanced Financial Accounting	6	4
	<b>III</b>	<b>Core-IV</b> Human Resource Management	5	4
	<b>III</b>	<b>Allied-II</b> Business Communication	5	5
	<b>IV</b>	<b>Non Major Elective:</b> A) Fundamentals of Insurance/ B) Basic Tamil Soft Skills	2   2	2   3
<b>III</b>	<b>I</b>	TAMIL-III/Hindi-III	6	3
	<b>II</b>	English-III	4	3
	<b>III</b>	<b>Core-V</b> Corporate Accounting-I	6	4
	<b>III</b>	<b>Core-VI</b> Company Law and Secretarial Practice – II	6	4
	<b>III</b>	<b>Allied-III</b> Statistics-I	6	5
	<b>IV</b>	Soft Skills	2	3
<b>IV</b>	<b>I</b>	TAMIL-IV/Hindi-IV	6	3
	<b>II</b>	English-IV	4	3
	<b>III</b>	<b>Core-VII</b> Corporate Accounting-II	6	4
	<b>III</b>	<b>Core-VIII</b> Corporate Governance	5	4
	<b>III</b>	<b>Allied-IV</b> Statistics-II	5	5
	<b>IV</b>	EVS Soft Skills 2	2 2	2 3

SEMESTER	PART	SUBJECT TITLE	No of Hours Per Week	Credits
V	III	Core paper-IX: Management Accounting	6	4
	III	Core paper-X: Securities law & Market Operations	5	4
	III	Core paper-XI Income Tax Law & Practice-I	6	4
	III	Core paper-XII Commercial Law	5	4
	III	Entrepreneurial Development (Application Oriented Subject)	6	5
	IV	Value Education	2	2
VI	III	Core paper – XIII Cost Accounting	6	4
	III	Core paper –XIV Industrial law	6	4
	III	Core paper –XV Income tax law & practice-II	6	4
	III	Core paper-XVI Indirect taxes	6	4
	III	Institutional Training (Application oriented Subject)	6	6
	IV	Extension Activities		1
TOTAL				140

### QUESTION PAPER PATTERN:

SECTION	QUESTION COMPONENT	NUMBERS	MARKS	TOTAL
SECTION-A	DEFINITION / PRINCIPLE Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
SECTION-B	SHORT ANSWERS Answer any 5 out of 7 questions (each in 300 words)	13-19	8	40
SECTION-C	ESSAY Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
Total				100

### DISTRIBUTION OF QUESTIONS: (THEORY PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A	1	2	
	2	2	
	3	3	
	4	2	
	5	3	
SECTION B	1	1	
	2	1	
	3	2	
	4	2	
	5	2	
SECTION C	1	1	
	2	1	
	3	1	
	4	1	
	5	1	

### DISTRIBUTION OF QUESTIONS: (PROBLEM PAPERS)

SECTIONS	UNITS	NO. OF QUESTIONS	
		THEORY	PROBLEMS
SECTION A	1	2	-
	2	1	1
	3	1	1
	4	1	2
	5	1	2
SECTION B	1	1	-
	2	1	-
	3	-	1
	4	-	2
	5	-	2
SECTION C	1	1 or	-
	2	1	-
	3	-	1
	4	-	1
	5	-	1

### Problems oriented subjects

#### Distribution of marks

**Theory            -            20 Marks**

**Problems        -            80 Marks**

## **CORE I: FINANCIAL ACCOUNTING**

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: I**

**CREDITS: 4**

**NO.OF HOURS PER WEEK: 06**

### **COURSE OBJECTIVES:**

To make students to understand the concepts of financial transactions and various Conventions & practice of Fundamentals of Accounting

#### **UNIT-I**

Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital , interest on Drawings.

#### **UNIT- II**

Preparations of Receipt and Payments Accounts, Income and Expenditure Account and Balance Sheet of Non Trading Organizations

#### **UNIT-III**

Account Current – Meaning – Definition – Procedure for calculating days of interest – Preparation of Account Current – Product method – Red-ink interest. Average Due Date - meaning – practical uses – basic types of problems – where amount is lent in different installments – determination of due date - average due date as basis for calculation of interest – interest on drawings of partners - Sale or Return Account – Meaning – Purpose – Methods of recording –When transactions are very few.

#### **UNIT- IV**

Depreciation – Meaning, Causes, Types – Straight-Line Method – Written Down Value method.

Fire Insurance Claims – Need for fire insurance – Types of fire insurance policies – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items - Average Clause (Loss of Stock only)

#### **UNIT- IV**

Single Entry – Meaning, features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method

### **PRESCRIBED BOOKS:**

1. Financial Accounting - T.S.Reddy&A.Murthy – Margham Publications
2. .Financial Accounting - R.L.Gupta&M.Radhaswamy– Sultan Chand& sons.

### **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.

## **CORE II: COMPANY LAW AND SECRETARIAL PRACTICE - I**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: I**

**CREDITS: 4**

**NO.OF HOURS PER WEEK: 05**

### **COURSE OBJECTIVES:**

To impart the basic knowledge of Companies Act 2013 and Corporate Administration.

#### **Unit – I**

Evolution of Company Law – Meaning and Characteristics of a Company – New concept in modern company law - Comparative analysis and benefits of different business models - Illegal Association –Lifting of Corporate Veil. Role and Importance of Company Secretary – Key Managerial Personnel – Compliance Officer –Compulsory Appointment – Qualification and Disqualification - Powers, duties, and responsibilities of Secretary – Resignation and removal of Company Secretary - Officer in default

#### **Unit – II**

Incorporation of Company – Memorandum and Articles of Association – Provision for Entrenchment - effect of registration - Commencement of business- Alteration of Memorandum and Articles of Association - Doctrine of Constructive notice-Ultra vires and Indoor Management - Duties of Company Secretary in the formation and Incorporation of company.

#### **Unit - III**

Prospectus – Matters to be stated in the prospectus – Offer of Securities for sale - Shelf prospectus - Red herring prospectus - Civil and Criminal Liability for mis-statement of prospectus – Statement in lieu of prospectus – Punishment for Personation for acquisition of securities – global depository receipt - Securities and Exchange Board - Powers to regulate issue and transfer of Securities – Private placement - Role of secretary in the issue of Prospectus.

#### **Unit – IV**

Share Capital – Meaning and Kinds – Alteration of Capital – Issue of further Capital, Rights issue, Bonus issue, Private and Preferential allotment – rules and regulations relating to the issue of capital - Role of Company Secretary in the issue of capital - Dematerialization and Re-materialization of securities - Reduction of Share capital and the procedure there for – Buy back of securities – Issue of share capital at a premium and discount – Rules relating to the same.

#### **Unit – V**

Meaning of the term member and difference between a member and share holder and contributory. How to become a member - rights and responsibilities of a member - Transfer and Transmission of Shares ( including depository mode) – Nomination and its importance – Who can be admitted as a member - Manner of becoming a member – Can a member be removed- Statutory register to be maintained – Electronic mode.

### **PRESCRIBED BOOKS:**

1. Company law – Dr.M.R.Sreenivasan – Margham Publications.
2. Company Law and Secretarial Practice – N.D.Kapoor – Sultan Chand& sons.

### **REFERENCE BOOKS:**

1. Company law – Avtal Singh – Eastern Book Company.
2. Business Law & Company Law – S.S.Gulshan&G.K.Kapoor – New Age International Ltd.

## ALLIED I: CORPORATE E-MANAGEMENT

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: I**

**CREDITS: 5**

**NO. OF HOURS PER WEEK: 05**

### **COURSE OBJECTIVES:**

To teach the basics of Computer and Computer applications oriented programs in relation to corporate management.

### **UNIT - I**

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

### **UNIT - II**

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 — 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 – 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 –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, Mathew Leon

### **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.

## NON MAJOR ELECTIVE - I

### NME: – INTRODUCTION TO FINANCIAL MARKETS AND INVESTMENTS

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: I**

**CREDITS: 2**

**NO. OF HOURS PER WEEK: 02**

#### **COURSE OBJECTIVES:**

To Impart & Provide the Basic Knowledge of FinancialMarket&InvestmentAspects.

Level of Knowledge: Basic Level

Unit – I

An Overview of Money Market – Indian Money Market – Constituents of Money Markets – Sub Markets of Money Market –Reforms in Money market.

Unit – II

Constituents of Indian Capital market --Difference between Money market and Capital market.

Unit – III

Indian Stock market –Primary and Secondary market operations-

Unit – IV

Share market – Stock exchange functions

Unit – V

Foreign Exchange market – Government Securities Market - Depository and Dematerializations.

#### **PRESCRIBED BOOKS:**

1. Financial Services - B.Santhanam- Margham Publications.
2. Financial Services – M.Y.Khau – MC GrawHill.

#### **REFERENCE BOOKS:**

1. Managing& Marketing of Financial Services – Taxmann – Indian Institute of Banking.
2. Financial Institutions & Services – Dr. S.A.Majeeb Pasha &T.N.Murthy – Scitech Publications.



**SEMESTER: II**  
**CORE III: ADVANCED FINANCIAL ACCOUNTING**

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: II**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

**COURSE OBJECTIVES:**

Students to get acquaintance with the Accounting Methods and Practices of various business organizations.

**UNIT – I**

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**

Departmental Accounts – Basis for allocation of expenses – Interdepartmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

**UNIT – III**

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

**UNIT – IV**

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 – Profit sharing ratio – Treatment of goodwill on retirement/death of a partner - Death of a Partner – mode of payment, Joint Life Policy.

**UNIT – V**

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.

**PRESCRIBED BOOKS:**

1. Financial Accounting - T.S.Reddy&A.Murthy – Margham Publications
2. .Financial Accounting - R.L.Gupta&M.Radhaswamy– Sultan Chand& sons.

**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.

## **CORE IV: HUMAN RESOURCE MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: II**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

### **COURSE OBJECTIVES:**

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

### **UNIT I**

Human Resource Management - Nature and Scope of the HRM - Managerial and Operating Functions - Difference between Personnel management and HRM – Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of various Tests – interview techniques in Selections.

### **UNIT II**

Placement and Induction - Training – Methods – Techniques – Identification of Training Needs - Development – Methods – Performance Appraisal – Methods – Promotions and Transfers

### **UNIT III**

Remuneration – Factors determining remuneration - Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures -

### **UNIT IV**

Collective Bargaining - Workers participation in Management – Types - Quality Circles – Management by Objectives – Environment of HRM - HRM as a Profession.

### **UNIT V**

Human Resource Audit – Nature – Benefits – Scope – Approaches.

### **PRESCRIBED BOOKS:**

1. Human Resource Management – C.B.Gupta – Sultan Chand & Sons.
2. Human resource management – J.Jayashankar-Margham Publications.

### **REFERENCE BOOKS:**

1. Human Resource Management - L.M.Prasad– Sulthan Chand & Sons.
2. Human Resource Management – P.C.Tripathi– Sulthan Chand & Sons.

## ALLIED II: BUSINESS COMMUNICATION

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: II**

**CREDITS: 5**

**NO. OF HOURS PER WEEK: 04**

### **COURSE OBJECTIVES:**

To train the students in learning the principles and the practices of business Communication & correspondence.

### **UNIT-I**

Business communication – Meaning – Importance -Classification-Barriers – Structure of business letter (Layout) – Essentials of good Business letter.

### **UNIT – II**

Various types of business letters - letter of enquiry - quotations - Offers - Orders - Cancellation - Complaints and Settlement.

### **UNIT – III**

Circular - Status enquires - collection Letters - Application for a situation - Letter of recommendation - Reference Letters.

### **UNIT – IV**

Company Correspondence - Correspondence with Shareholders - Debenture holders – Directors- Statutory Bodies - Office staff.

### **UNIT - V**

Report writing - Format - Report style and language – Report by individuals and committees - Report on meeting - Role of computers in Business Correspondence.

### **PRESCRIBED BOOKS:**

- 1 S.Santhanam&Raghunathan – Business communication-Margham Publications
- 2.K.Sundar&A.Kumara Raj-Vijay Nicole Imprints Pvt.ltd, Chennai-91.

### **REFERENCE BOOKS:**

1. Bhal And Nagamiah - Modern Business Correspondence
2. Koralahalli - Bussiness Correspondence

## NON MAJOR ELECTIVE - II

### NME: – FUNADAMENTALS OF INSURANCE

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: II</b>	<b>CREDITS: 2</b>	<b>NO. OF HOURS PER WEEK: 02</b>

#### COURSE OBJECTIVES:

To provide the knowledge in Risk Management and Insurance process

Level of Knowledge: Basic Level

#### Unit – I

Origin and history of Insurance – Meaning and definition of Insurance – Features of Insurance - Principles of Insurance – Objectives and advantages of Insurance.

#### Unit – II

Types of Insurance – Insurance Organizations in India and their Profile - Insurance Regulatory and Development Authority – its Duties and Functions

#### Unit – III

Meaning and Definition of Life Insurance – its Features – its Fundamental Principles - Types of policies in Life Insurance

#### Unit – IV

Meaning and Definition of Fire Insurance - its Features – its Fundamental Principles – Types of policies in Fire Insurance

#### Unit – V

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

#### Text Books Recommended:

1. Elements of insurance – Dr.E.Dharmaraj – Simres publications.
2. Insurance, Principles and practice - M.N.Mishra&S.B.Mishra–, S.Chand& Co. Ltd., New Delhi

#### References

1. Elements of Insurance - Dr.A.Murthy –Margham Publications.
2. Principles of Insurance & Risk Management – C.Murthy – Urindha Publications.

## **SEMESTER: III**

### **CORE V: CORPORATE ACCOUNTING – I**

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: III**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

#### **COURSE OBJECTIVES:**

To provide knowledge of the concepts of accounting process, provisions and practices followed by the Companies as per revised format under the Companies Act, 2013

#### **UNIT - I**

Issue of Shares and Debentures – various kinds – Forfeiture – Re-issue – Underwriting of Shares and Debentures.

#### **UNIT – II**

Redemption of Preference Shares – Provisions of Companies Act – Revenue Profit and Capital Profit – Minimum Fresh Issue – Profits prior to Incorporation- Treatment of Profit or Loss Prior to Incorporation – Basis of Apportionment of Expenses.

#### **UNIT – III**

Preparation of Company Final Accounts – Company Balance Sheet preparation as per revised format (Schedule III) Companies Act. 2013 for Financial Statements – Computation of Managerial Remuneration.-.

#### **UNIT – IV**

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

#### **UNIT – V**

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

#### **PRESCRIBED BOOKS:**

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

#### **REFERENCE BOOKS:**

1. Company Accounts - Jain &Narang –Kalyani Publishers.
2. Company Accounts – S.N.Maheshwari&S.K.Maheshwari – Vikas Publication.

## **COREVI: COMPANY LAW & SECRETARIAL PRACTICE – II**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: III**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

### **COURSE OBJECTIVES:**

To impart the knowledge relating to Company Meetings, Administrations etc., as per the Companies Act, 2013

#### **UNIT – I BORROWING POWERS:**

Methods of raising funds – Powers of the Board and Shareholders – Deposit versus Debentures – rules and regulations relating to raising funds through deposits and debentures – Kinds of Debentures - Creations of Charge – modification and satisfaction of charge – Role and Responsibilities of Company Secretary – Difference between Share and Debenture and its holder.

#### **UNIT – II COMPANY MANAGEMENT:**

Board – Directors – Kinds of Directors-Requirements of Women Director and importance of independent Director – Director identification Number and its significance- Qualification and Disqualification- Retirement – Resignation- Removal and Vacation of office of Director.- Duties of Directors-Code of Conduct –Key Managerial Personnel – Whole time key managerial personnel – Appointment and Remuneration.

#### **UNIT – III MEETINGS and PROCEDURES:**

Board Meetings- Shareholders Meeting – Kinds of Meetings – Committee – Types of Committee - Mandatory Committees and its importance- role and Composition – Powers of the Board and Video Conference – Notice, Agenda, Quorum, Proxy and Minutes – Role of Company Secretary and the Compliance of Legal requirement – Electronics Voting – Postal Ballot- Rules relating to general meetings - Resolutions - Kinds of Resolutions.

#### **UNIT – IV DIVIDENDS, ACCOUNTS AND AUDIT:**

Declaration and Payment of dividend and the legal procedure and compliance requirement. Appointment of auditors – Internal and Branch audit, Statutory audit, Secretarial Audit- Importance- Eligibility, Qualification and Disqualifications – Remuneration – Powers and Duties- prohibited Services – Auditors report.

#### **UNIT – V WINDING UP:**

Corporate restructuring – Special Courts- Class action - NCLT – Winding Process.

### **PRESCRIBED BOOKS:**

1. Company law – Dr.M.R.Sreenivasan – Margham Publications.
2. Company Law and Secretarial Practice – N.D.Kapoor – Sultan Chand & sons.

### **REFERENCE BOOKS:**

1. Company law – Avtal Singh – Eastern Book Company.
2. Business Law & Company Law – S.S.Gulshan&G.K.Kapoor – New Age Internationalwual Ltd.

### ALLIED III: STATISTICS – I

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: III**

**CREDITS: 5**

**NO. OF HOURS PER WEEK: 06**

#### **COURSE OBJECTIVES:**

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

#### **UNIT-I**

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.

#### **UNIT-II**

Classification and Tabulation of Data – Types and Importance – Presentation of Data including Diagrammatic and Graphical methods – Bar Diagram, Pie Diagram, Histogram and Ogive. Frequency Distribution – Frequency Table – Structure and Formation – Discrete and Continuous Series.

#### **UNIT-III**

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

#### **UNIT-IV**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation – Co-efficient of Variation.

#### **UNIT-V**

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

#### **PRESCRIBED BOOKS:**

1. Statistical Methods - S.P.Gupta – Sultan Chand
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.

## **SEMESTER: IV**

### **CORE VII: CORPORATE ACCOUNTING - II**

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: IV**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

#### **COURSE OBJECTIVES:**

To impart the basic knowledge of Accounting Standards, Financial reporting practices and Banking company accounts as per the provisions of the Companies Act, 2013.

#### **UNIT – I**

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

#### **UNIT – II**

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

#### **UNIT–III**

Amalgamation -Meaning – Types - Calculation of Purchase Consideration – Amalgamation in the Nature of Purchase (Excluding Nature of Merger)

#### **UNIT – IV**

Absorption and External Reconstruction of a company – Meaning - Calculation of Purchase Consideration - (Intercompany Investments Excluded)

#### **UNIT –V**

Liquidation – Meaning – Order of Payment – Liquidator’s’ Remuneration - Liquidator’s Final Statement of Receipts and Payments (Statement of Affairs Excluded)

#### **PRESCRIBED BOOKS:**

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

#### **REFERENCE BOOKS:**

1. Company Accounts - Jain &Narang –Kalyani Publishers.
2. Company Accounts – S.N.Maheshwari&S.K.Maheshwari – Vikas Publication.



## **CORE VIII: CORPORATE GOVERNANCE**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: IV**

**CREDITS:4**

**NO. OF HOURS PER WEEK: 05**

### **COURSE OBJECTIVES:**

To impart the basic knowledge of Compliance Procedures, Corporate Social Responsibility, Due Diligence, Audit Committees etc.,

### **UNIT – I CORPORATE GOVERNANCE:**

Meaning – Concepts – Objectives – Need and Scope of Corporate governance – Transparency- Elements of Good Corporate Governance

### **UNIT – II CORPORATE GOVERNANCE:**

Shareholders vs. Stake holders approach - **Shareholders** rights, Welfare, Protection, – Grievance Redressal Process Corporate Governance and other Stakeholders- Employees, Customers, Creditors, Community and Government

### **UNIT – III DUE DILIGENCE:**

Due Diligence- Meaning-Requirements for Equity Issues- Securities and Exchange Board of India (Issues of Capital and Disclosure Requirements) Regulations – Initial public offer (IPO); Rights Issue, Bonus Issue, Employees Stock Option Scheme (ESOPS) – Role of Company Secretary regarding the above .

### **UNIT – IV GOVERNANCE COMMITTEES:**

Various Committees and Corporate Governance – Audit Committee- Shareholders Grievance Committee- Management Committee – Shareholders Activism.

### **UNIT – V CORPORATE SOCIAL RESPONSIBILITY:**

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

### **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.

## ALLIED IV: STATISTICS – II

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: IV**

**CREDITS: 5**

**NO. OF HOURS PER WEEK: 05**

### **COURSE OBJECTIVES:**

To impart the Techniques in the applications of Statistical Tools in Business Process.

#### **UNIT–I**

Correlation and Regression Analysis – Meaning, Definition, Significance and Types of Correlation, Scatter Diagram, Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation. Regression Analysis – Meaning and Importance – Regression Equations.

#### **UNIT – II**

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 – III**

Index Numbers – Definition, Usage, Methods of construction of Index Numbers – Types – Unweighted and Weighted Index Numbers. Simple, Aggregate, Price Relatives Methods – Laspeyres, Paasche’s Bowley’s and Fisher’s Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.

#### **UNIT–IV**

Interpolation and Extrapolation – Definition and Uses - Newton’s, Lagrange and Binomial Expansion methods.

#### **UNIT – V**

Statistical Quality Control – Meaning – Need – Causes for Variations – Quality Control Charts

### **PRESCRIBED BOOKS:**

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

### **REFERENCE BOOKS:**

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

## EVS: ENVIRONMENTAL STUDIES SYLLABUS

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: IV**

**CREDITS: 2**

**NO. OF HOURS PER WEEK: 02**

### **COURSE OBJECTIVES:**

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

### **UNIT I: MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES**

Definition, scope and importance-Need for public awareness.

### **UNIT II: NATURAL RESOURCES:**

**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:**

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:**

- Introduction – Definition: genetic, species and ecosystem diversity.
- Biogeographical 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-sports 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:**

**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.**

#### **UNIT VI: SOCIAL ISSUES AND THE ENVIRONMENT:**

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear Accidents andholocaust.Case Studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.

## **UNIT VII: HUMAN POPULATION AND THE ENVIRONMENT**

- Population growth, variation among nations.
- **Population explosion – Family Welfare Programme. Environment and human health.**
- Human Rights.
- Value Education.
- **HIV/AIDS.**
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies

## **UNIT VIII: FIELD WORK**

- Visit to a local area to document environmental assets- river/forest/grassland/hill/mountain
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.

## **PRESCRIBED BOOKS:**

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

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

## **REFERENCE BOOKS:**

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

## **SEMESTER: V**

### **CORE IX: MANAGEMENT ACCOUNTING**

<b>SUBJECT CODE:</b>	<b>THEORY/ PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: V**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

#### **COURSE OBJECTIVE:**

To Impart the Basic Knowledge on Accounting for Management and Decision Making Concepts.

#### **UNIT-I:**

Management Accounting – Meaning, Scope, Importance and Limitations - Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting.

#### **UNIT -II:**

Analysis and interpretation of Financial Statements, nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.

#### **UNIT- III:**

Ratio analysis - Interpretation, benefits and limitations. Classifications of ratios - liquidity, profitability, turnover, capital structure and leverage. Preparation of balance sheet and profit and loss account from the various ratios

#### **UNIT- IV:**

Fund Flow & Cash Flow Statements (**AS-3**) - Budget and budgetary control- meaning, objectives, merits and demerits- types of budgets- production, cash and flexible budgets.

#### **UNIT- V:**

Marginal Costing (excluding Decision-Making) - Absorption Costing and Marginal Costing - CVP Analysis - Break-Even Analysis - Break Even Chart.

#### **PRESCRIBED BOOKS:**

- 1. Management Accounting- T.S Reddy & Dr.Y.Hari Prasad Reddy- Margham Publications**
- 2. Management Accounting – S.N.Maheswari – Sultan Chand.**

#### **REFERENCE BOOKS:**

1. Management accounting – R.S.N.Pillai & Bagavathi – S.Chand
2. Management Accounting – I.M.Pandey – Vikas Publications.

## **CORE X: SECURITIES LAW & MARKETS OPERATIONS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: V**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

### **COURSE OBJECTIVE:**

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

### **UNIT-I: INTRODUCTION**

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**

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**

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**

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**

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 – LearnTech Press.
2. Securities Law & Markets Operations-L.Natarajan – Margham publications.

### **REFERENCE BOOKS:**

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

## CORE XI: INCOME TAX LAW & PRACTICE-I

<b>SUBJECT CODE:</b>	<b>THEORY/PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: V**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

### **COURSE OBJECTIVE:**

To Impart the Basic Knowledge and Legal framework and provisions of Income Tax Act 1961.

### **UNIT- I: 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**

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**

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**

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**

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

### **PRESCRIBED BOOKS:**

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 law house.



## **CORE XII: COMMERCIAL LAW**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: V**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 05**

### **COURSE OBJECTIVE:**

To Impart the Basic Knowledge of the Legal Framework of the General & Special Provisions of the Indian Contract Act 1872.

#### **UNIT- I:**

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 – 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 – 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:**

Contract of Agency – Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Agent when personally liable – Delegations of Authority – Sub-Agent – Substituted Agent – Termination of Agency – Irrevocable Agency.

#### **UNIT- V:**

Law of Sale of Goods – Definition – Sale and Agreement to Sell – Sale and Hire-Purchase – Conditions & Warranties – Duties & Rights of Buyer & Seller – Right of Unpaid Seller – Auction Sale.

### **PRESCRIBED BOOKS:**

1. Mercantile law- N.D Kappor – Sultan Chand.
2. Mercantile law-P.C.Tulsian – Tata McGraw Hill.

### **REFERENCE BOOKS:**

1. Mercantile Law –M.C.Shukla – Sultan Chand.
2. Principles of mercantile law – Avtal Singh – Eastern Book Company.

## APPLICATION ORIENTED: ENTREPRENEURIAL DEVELOPMENT

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: V**

**CREDITS: 5**

**NO. OF HOURS PER WEEK: 06**

### **COURSE OBJECTIVE:**

To Impart the Basic Knowledge on Entrepreneurial Growth and Funding agencies& Women Entrepreneurship

### **UNIT- I:**

Concept of Entrepreneurship – Entrepreneurship – Meaning – Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneur.

### **UNIT -II:**

Entrepreneurial Development – Agencies - Commercial Banks - (DIC) District Industries Centre – (NSIC) National Small Industries Corporation –(SIDO) Small Industries Development Organization– (SISI) Small Industries Service Institute - All India Financial Institutions (IDBI, IFCI, ICICI, IRDBI)

### **UNIT -III:**

**PROJECT MANAGEMENT** Business Idea Generation Techniques - Identification of Business Opportunities - Feasibility Analysis - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report Tools of Appraisal.

### **UNIT-IV:**

Entrepreneurial Development Programmes (EDP) - their role, relevance and achievements - Role of Government in organizing EDPs - critical evaluation.

### **UNIT-V:**

**ECONOMIC DEVELOPMENT & ENTREPRENEURIAL GROWTH**-Role of Entrepreneur in economic growth - strategic approaches in the changing economic scenario for Small-Scale Entrepreneurs – Networking - Niche play, Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship.

### **PRESCRIBED BOOKS:**

1. Entrepreneurial Development – Dr.C.B.Gupta&S.S.Khauka – Sultan Chand.
2. Entrepreneurial Development - Jayashree Suresh- Marham Publications

### **REFERENCE BOOKS:**

1. Dynamics of Entrepreneurial Development& management – Vasant Desai – Himalaya Publication.
2. Entrepreneurship & Employment – S.B.Verma \_ Deep &Deap Publications.

**SEMESTER: VI**

**CORE XIII: COST ACCOUNTING**

<b>SUBJECT CODE:</b>	<b>THEORY/PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: VI**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

**COURSE OBJECTIVE:**

To Impart the Basic Knowledge on Cost accounting concepts, Pricing of Products, Labour remuneration and Methods of Costing.

**UNIT – I:**

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

**UNIT – II:**

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

**UNIT – III:**

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

**UNIT – IV:**

OVERHEADS: (Factory, Administration, Selling and Distribution) Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

**UNIT – V:**

Methods of Cost Accounting: Unit Costing – Job Costing (Excluding Contract Costing) – Process Costing (Excluding Equivalent production , Joint & By-Product, & Inter-Process Profits)– Operating Costing.

**PRESCRIBED BOOKS:**

1. Cost Accounting - T.S Reddy and Dr.Y.Hari Prasad Reddy – Margham publications
2. Cost & Management Accounting – Jain & Narang –Kalyani Publications.

**REFERENCE BOOKS**

1. Cost Accounting– Pillai&Bhagavathi –Sulttan Chand.
2. Advanced Cost and Management Accounting – Dr.S.N.Maheshwari- Sultan Chand.

## **CORE XIV: INDUSTRIAL LAW**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: VI**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

### **COURSE OBJECTIVE:**

To Impart the Basic Knowledge of Industrial Law – Provisions relating to the relationship between the Employer and the Employee.

### **UNIT- I: FACTORIES ACT 1948**

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

### **UNIT- II: PAYMENT OF WAGES ACT 1936**

Definitions – Responsibilities for Payment – wages Periods – Time of Payment – Deductions – Claim for wrongful deductions.

**MINIMUM WAGES ACT 1948** Interpretation – Fixing Minimum rates of wages – Procedures for fixing – Committee and Advisory Boards – Payment of Minimum wages – Register and Records – Inspectors – Claims – Penalties & Procedures – The Schedule.

### **UNIT- III: INDUSTRIAL DISPUTES ACT 1947**

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

### **UNIT- IV: TRADE UNION ACT 1926**

Growth & Functions of Trade Unions - Definitions – Agreements not affected by the Act – Registration – Rights & Privileges, Duties & Liabilities of a Registered Trade Union – General & Special Fund - Amalgamation & Dissolution of Trade Union

**THE CONTRACT LABOUR (REGULATION & ABOLITION) ACT 1970** Scope & Application of the Act – Act not to apply to certain establishments – Definitions – Registration of Establishments employing Contract Labour – Licensing of Contractors – Welfare & Health of Contract Labour – Penalties & Procedure

### **UNIT V: THE WORKMEN COMPENSATION ACT 1923**

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

### **PRESCRIBED BOOKS:**

1. Industrial Law- N.D.Kapoor –Sultann Chand.
2. Labour Industrial Law- Dr.G.Goswami – Central Law Agency.

### **REFERENCE BOOKS:**

1. Labour & Industrial Law – Dr.H.K.Saharay –Universal Law Publications.
2. Labour & Industrial Law – K.M.Pillai – Allahabad Law Agency.

## **CORE XV: INCOME TAXE LAW & PRACTICE-II**

<b>SUBJECT CODE:</b>	<b>THEORY/PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: VI**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

### **COURSE OBJECTIVE:**

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

### **UNIT- I: 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: 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: AGGREGATION OF INCOME**

Provisions relating to income of other persons to be clubbed in Assessee's Total Income – Income of minor Child – Deemed Incomes.

**SET-OFF AND CARRY FORWARD OF LOSSES:**Provisions relating to Set-off & Carry forward and Set-off of Losses.

### **UNIT-IV: AGRICULTURAL INCOME**

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: ASSESSMENT OF INDIVIDUALS**

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals. (Simple problems)

### **PRESCRIBED BOOKS:**

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.VinodK.SignHania&Dr.MonicaSighania – Taxmann.
2. Income tax service tax & VAT – Dr.GirishAhuja&Dr.Ravi Gupta – Bharat law house.

## **CORE XVI: INDIRECT TAXES**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**SEMESTER: VI**

**CREDITS: 4**

**NO. OF HOURS PER WEEK: 06**

### **COURSE OBJECTIVE:**

To Impart the Legal Framework and legal provision of Various Elements of Indirect Taxes.

### **UNIT- I: TAXATION AND TAX SYSTEM IN INDIA**

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

### **UNIT- II: CENTRAL EXCISE**

Basic Concepts – Types of Excise Duties – Definition of some terms – Classification of Goods – Levy and Collection of Tax – Sec 4 & 4A Valuation of Goods – Administrative setup of Central Excise – Registration – Excise and Exports – Excise and Small Scale Industries – CENVAT.

### **UNIT- III: CUSTOMS ACT 1962**

Customs Act – Definition, Concepts and Scopes – 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 IV: CENTRAL SALES TAX (CST) & TAMILNADU VAT**

Historical background of CST Act – Definition of terms – Inter-State Sales – Exemptions from CST – Registration of Dealers – Levy and Collection of CST – Provisions of Tamil Nadu VAT – Dealers – Registration – Input Tax Credit – Levy of Tax.

### **UNIT-V: SERVICE TAX**

Growth of Service Sector – Elements of Service Tax – Different Services on which tax is payable - Service Tax payment.

### **PRESCRIBED BOOKS:**

- 1.Business Taxation - T.S. Reddy & Dr. Y. Hari Prasad Reddy – Margham publications.**
- 2. Indirect Taxes - DinkarPagraie- Sultan Chand.**

### **REFERENCE BOOKS:**

1. Indirect Taxes – Prof.N.S.Govindan – Sitaramann& co.
2. Indirect Taxes – Datty – Taxmann& Publications

### APPLICATION ORIENTED: INSTITUTIONAL TRAINING

<b>SUBJECT CODE:</b>	<b>THEORY/PRACTICAL</b>	<b>100 MARKS</b>
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**SEMESTER: VI**

**CREDITS: 6**

**NO. OF HOURS PER WEEK: 06**

**COURSE OBJECTIVE:**

To Provide the **PRACTICAL KNOWLEDGE** in **Corporate Management; Office Administration and Secretarial Practices** by deputing the Students to the Public Limited Companies and other Similar Organisations.

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 is 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, equipments, postal and mailing services and equipments.
4. Acquaintance with office machines and equipments 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 the training:

1. Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Co-op Societies and banks.
3. Office Equipment, Marketing Organizations etc.,

**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 appear for Viva Voce Exam for evaluation)