

**B.COM- CORPORATE SECRETARYSHIP**

**CHOICE BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS - LOCF)**

(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

(NAAN MUDHALVAN SCHEME WAS IMPLEMENTED FROM 2nd SEMESTER TO 6th SEMESTER)

Sem.	Part	Courses	Title	Ins. Hrs.	Credits	Exam. Hours	Maximum Marks		
							Int.	Ext.	Total
I	I	Language Course - I (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-I		6	3	3	25	75	100
	III	Core Course – I (CC)	Principles of Accountancy	6	5	3	25	75	100
		Core Course-II (CC)	Corporate Communication	6	5	3	25	75	100
		First Allied Course-I (AC)	Management Concepts	4	3	3	25	75	100
	IV	Value Education	Value Education	2	2	3	25	75	100
		Total		30	21				600
II	I	Language Course - II (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-II		4	3	3	25	75	100
	III	Core Course– III (CC)	Business Accounting	6	5	3	25	75	100
		Core Course-IV (CC)	Business Tools For Decision Making	6	5	3	25	75	100
		First Allied Course-II (AC)	Business Economics	4	3	3	25	75	100
		Add on Course- I ##	Professional English- I	6 *	4	3	25	75	100
	IV	Environmental Studies	Environmental Studies	2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Language Proficiency for Employability - Effective English	2	2	3	25	75	100
		Total		30 + 6 *	27				800

III	I	Language Course- III (Tamil*/Other Languages+##)		6	3	3	25	75	100
	II	English Course-III		6	3	3	25	75	100
	III	Core Course-V (CC)	Company Law and Secretarial Practices-I (2013Amendments)	6	5	3	25	75	100
		Core Course-VI(CC)	Cost Accounting	6	5	3	25	75	100
		Second Allied Course-I(AC)	Business Law	4	3	3	25	75	100
		Add on Course- II ##	Professional English- II	6 *	4	3	25	75	100
	IV	Non Major Elective Course-I (NME) @ Those who choose Tamil in Part - I can choose a non-major elective course offered by other departments. Those who do not choose Tamil in Part- I must choose either a) Basic Tamil if Tamil language was not studied in school level. (or) b) Special Tamil if Tamil language was studied upto 10 th & 12 th std.	1. Personal Investment (or) 2. Elements of Insurance (For other than All B.Com and BBA)	2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Digital Skills for Employability – Microsoft Digital Skills	-	2	–	25	75	100
		Total		30 +6 *	27				800
IV	I	Language Course-VI (Tamil*/Other Languages+##)		6	3	3	25	75	100
	II	English Course-IV		6	3	3	25	75	100
	III	Core Course-VII(CC)	Corporate Law and Secretarial Practices-II (2013Amendments)	6	5	3	25	75	100
		Core Course-VIII(CC)	Corporate Accounting-I	6	5	3	25	75	100
		Second Allied Course-II(AC)	Corporate Finance	4	3	3	25	75	100
	IV	Non-Major Elective Course- II @ Those who choose Tamil in Part - I can choose a non-major elective course offered by other departments. Those who do not choose Tamil in Part- I must choose either a) Basic Tamil if Tamil language was not studied in school level (or) b) Special Tamil if Tamil language was studied upto 10 th & 12 th std	1. Introduction to Accountancy (or) 2. Salesmanship (For other than All B.Com. and BBA)	2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Employability Skills- Employability Skills	-	2	–	25	75	100
		Total		30	23				700

V	III	Core Course -IX (CC)	Corporate Accounting -II	5	5	3	25	75	100
		Core Course-X (CC)	Computer Applications in Business (Theory)	5	5	3	25	75	100
		Core Practical – I (CCP)	Computer Applications in Business (Practical)	5	5	3	40	60	100
		Core Course-XI (CC)	Corporate Governance	5	5	3	25	75	100
		Major Based Elective Course-I (MBE)	1. Business and Legal Environment (or) 2. Financial Services	5	5	3	25	75	100
	IV	Skill Based Elective Course- I	Information Technology Concepts	3	2	3	25	75	100
		Soft Skills Development		2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Accounting & Trading Essentials for Employability- Fin Pro	–	2	–	25	75	100
	Total			30	31				800
VI	III	Core Course-XII (CC)	Management Accounting	5	5	3	25	75	100
		Core Course –XIII (CC)	Income Tax Law and Practice	6	5	3	25	75	100
		Core Course-XIV(CC)	Industrial Law	6	5	3	25	75	100
		Major Based Elective Course-II (MBE)	1. Goods and Services Tax (or) 2. Securities Exchange Board of India	5	5	3	25	75	100
		Project		4	3		20	80	100
	IV	Skill Based Elective Course-II	Basics of Goods and Service Tax	3	2	3	25	75	100
	V	Gender Studies		1	1	3	25	75	100
		Extension Activities**		--	1	--	--	--	--
	VI	Naan Mudhalvan Scheme(NMS) @@	Fintron / Investment Analysis & Portfolio Management -@@@	--	2	--	25	75	100
	Total			30	27				800
	Grand Total			180 +12*	158				4500

- \$ For those who studied Tamil upto 10th +2 (Regular Stream)
- + Syllabus for other Languages should be on par with Tamil at degree level
- # Those who studied Tamil upto 10th +2 but opt for other languages in degree level under Part- I should study special Tamil in Part –IV
- ## The Professional English – Four Streams Course is offered in the 2nd and 3rd Semester (only for 2022-2023 Batch) in all UG Courses. It will be taught apart from the Existing hours of teaching/ additional hours of teaching (1 hour /day) as a 4 credit paper as an add on course on par with Major Paper and completion of the paper is must to continue his/her studies further. (As per G.O. No. 76, Higher Education (K2) Department dated: 18.07.2020)
- * The Extra 6 hrs/cycle as per the G.O. 76/2020 will be utilized for the Add on Professional English Course.
- ** Extension Activities shall be outside instruction hours.
- @ NCC Course is one of the Choices in Non-Major Elective Course. Only the NCC Cadets are eligible to choose this course. However, NCC Course is not a Compulsory Course for the NCC Cadets.
- @@ Naan Mudhalvan Scheme: As per Naan Mudhalvan Scheme instruction
- @@@ **Fintron: Thanjavur, Thiruvarur, Nagapattinam, Pudukkottai Districts.**
Investment Analysis & Portfolio Management: Ariyalur, Perambalur, Trichy, Karur Districts

SUMMARY OF CURRICULUM STRUCTURE OF PROGRAMME – COMMERCE

Sl. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	14	70	1400
4.		Core Practical	1	5	100
5.		Allied Courses I & II	4	12	400
6.		Major Based Elective Courses	2	10	200
7.		Add –on Course – I & II	2	8	200
8.		Project	1	3	100
9.	IV	Non Major Elective Courses	2	4	200
10.		Skill Based Elective Courses	2	4	200
11.		Soft Skills Development	1	2	100
12.		Value Education	1	2	100
13.		Environmental Science	1	2	100
14.	V	Gender Studies	1	1	100
15.		Extension Activities	1	1	---
16.	VI	Naan Mudhalvan Scheme	5	10	500
		Total	46	158	4500

COURSE OBJECTIVES:

COURSE OUTCOMES:

COURSE SPECIFIC OUT COMES:

First Year

**CORE COURSE-I
PRINCIPLES OF ACCOUNTANCY
(Theory)**

Semester-I

Code:

Credit: 5

OBJECTIVES:

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit organisation and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the Single Entry System. Depreciation - Methods, provisions and reserves.

UNIT-I INTRODUCTION OF ACCOUNTING AND CONCEPTS:

Introduction – Accounting concepts and conventions –Accounting Standards – Meaning- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

UNIT -II FINAL ACCOUNTS OF SOLE TRADERS:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

UNIT-III ACCOUNTS FOR NON PROFIT ORGANISATION:

Accounts of Non- profit organization – Bills of exchange – Average due date – Account Current.

UNIT -IV CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:

Consignments and Joint Ventures.

UNIT- V SINGLE ENTRY SYSTEM AND DEPRECIATION:

Single Entry System. Depreciation - Methods, provisions and reserves.

(Theory 20% Problems 80%)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Contemporary Development related to the course during the Semester concerned

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. R.L. Gupta and Others ,” **Advanced Accountancy**,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting**,” Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “**Advanced Accounting**,” S. Chand & Co, New Delhi.
4. M.C. Shukla, “**Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “**Advanced Accountancy**,” Himalaya Publication, Mumbai.
7. R.L. Gupta & V.K. Gupta “**Principles and practice of Accountancy**”, Eleventh edition-2005 Sultan & Sons, New Delhi
8. S.Manikandan & R.Rakesh Sankar,” **Financial Accounting**,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, “**Financial Accounting**,” Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata McGraw-Hill, New Delhi.

OUT COMES: On successful completion of the subject, the students acquired knowledge about:

- The Concepts and Conventions of Financial Accounting.
- Accounting for sole traders with adjustment entries and Rectification of Errors
- Calculation of Accounts of Non-profit organization and Bills of exchange.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods

First Year

**CORE COURSE-II
CORPORATE COMMUNICATION
(Theory)**

Semester-I

Code:

Credit: 5

LEARNING OBJECTIVES:

- To know the basics of communication
- To learn about the Essentials and Lay-out of business letters
- To understand the Preparation of internal memos
- To gain knowledge on various group discussion and debates
- To learn about the procedures of meetings

UNIT –I:

Meaning and objectives of communication- Functions of communication- Process of communication- Barriers to communication. Essentials of good oral and written communication.

UNIT- II:

Essentials and Lay- out of business letters. Drafting letters of enquiry-Order letters memo Complaint letters-Circular letter and Preparation of Resume- Bio data.

UNIT- III:

Preparation of internal memos-Office circular, office orders, public notices and invitations Messages through Electronic media-Press releases.

UNIT –IV:

Essentials of good speech- Qualities of a good speaker-importance of non-verbal communication - participation in group discussion, debates, seminars and interviews.

UNIT- V:

Secretarial Correspondence: Meetings, Notice, Planning meetings, objectives, participants, timing, venue of meetings, leading meetings, Agenda and minutes, specimen of various board Meetings, the press release, press conference, media interviews, Seminars, workshop, conferences, Business etiquettes – Transfer, Transmission of shares.

UNIT- VI CURRENT CONTOURS (For Continuous Internal Assessment) :

Recent Trends, assignments and Seminars.

TEXT BOOK:

1. R.S.N.Pillai and Bagavathi, Modern commercial correspondence, Sultan Chand & Sons publication, New Delhi.
2. Rajendra Pal & J.S.Korlahalli, Essentials of Business Communication, Sultan chand & SonsPublication, New Delhi
3. Nirmal Singh , Business communication Principles, Methods and Techniques, Deep & DeepPublications Pvt Ltd., New delhi.
4. Rajendra Pal , Business communication, Sultan Chand & Sons publication, New Delhi.
5. Varinder kumar, Business Communication, Kalyani Academic Books, NewDelhi.
6. Bisen,Vikaram, Business Communication, New Age International Publishers.

OUTCOMES:

- Familiar with the basics of communication
- Effective understanding of Essentials and Lay-out of business letters
- Communicate the methods of internal memos
- practice analytical skills in group discussion and debates
- Develop knowledge in corporate meetings

First Year

**FIRST ALLIED COURSE –I
MANAGEMENT CONCEPTS
(Theory)**

Semester-I

Code:

Credit:3

OBJECTIVES :

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making
- To Examine the complexity of organization structure for business
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

UNIT- I INTRODUCTION TO MANAGEMENT:

Management- Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession-Functions of Managers - Development of Management Thought-Contributions by F.W.Taylor, Henry Fayol and Others.

UNIT –II ROLE OF PLANNING:

Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods- Advantages-Limitations, Decision Making- Policies

UNIT –III ORGANIZATION STRUCTURE:

Organization and Structure- Types- Supervision and Span of Control- Departmentation- Organisation Charts-Authority and Responsibility-Delegation and Decentralization

UNIT – IV MOTIVATION AND COMMUNICATION:

Motivation-Types-Theories-Maslow, Herzberg, Mc Gregor and Others – Communication- Principles-Types and Barriers of Communication

UNIT –V LEADERSHIP:

Leadership - Functions- Styles - Theories- Coordination- Features-Types and Techniques- Control -Process-Effective Control System-Techniques of Control.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Management-Increasing Team Spirit.

REFERENCE BOOKS :

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai
3. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
4. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
5. Weihrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi.

LEARNING OUTCOMES :

- To Understand the Evolution and theory of Management,
- To develop the students to take decisions in various fields.
- To get a knowledge about various organization structure and its responsibility,
- To develop the flow of communication among the people,
- To examine and practice the suitable leadership pattern in organization.

First Year

**CORE COURSE - III
BUSINESS ACCOUNTING
(Theory)**

Semester-II

Code:

Credit: 5

LEARNING OBJECTIVES :

- To help students gain knowledge about branch accounts and departmental accounts.
- To impart knowledge of handling hire purchase accounts and Installment purchase system.
- To transform knowledge about Self Balancing and Sectional Balancing ledgers and Royalty Account
- To enable students to prepare the accounts for Fire Insurance claims and sale of return.
- To impart skills for prepare the accounts for insolvency, statement of affairs.

UNIT -I BRANCH AND DEPARTMENTAL ACCOUNTS:

Branch accounts - (Excluding foreign branches) – Departmental accounts

UNIT- II HIRE PURCHASE & INSTALLMENT PURCHASE SYSTEM:

Hire Purchase accounts & Installment purchase system.

UNIT –III ROYALTY ACCOUNTS:

Self Balancing and Sectional Balancing ledgers – Royalty Account.

UNIT- IV FIRE INSURANCE CLAIMS AND ACCOUNT FOR SALE OF RETURN:

Fire Insurance claims for loss of stock and profits – Accounting for sale or return.

UNIT- V INSOLVENCY ACCOUNTS:

Insolvency accounts – statement of affairs – insolvency of individual only.

Theory 20% Problem: 80%

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. R.L. Gupta and Others : **“Advanced Accountancy”**, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: **“Advanced Accounting”**, KalyaniPublisherss, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: **“Advanced Accounting”**,S.Chand& Co, New Delhi.
4. M.C. Shukla: **“Advanced Accounts”** S. Chand and Co., New Delhi.
5. Mukerjee and Haneef **“Modern Accountancy”**, Tata McGraw Hill, Delhi.
6. Arulanandam **“Advanced Accountancy “**, Himalaya Publications, Delhi
7. N Vinayagam & B. Charumathi **“Financial Accounting”**, Second revised edition-2008 S.Chand & Company Ltd, New Delhi
8. **Compendium of Statement and standards of Accounting**: The Institute of Chartered Accountants, New Delhi
9. Maheswari, S.N. & Maheshwary, S.K(2012)., **“Fundamentals of Accounting”**, Viikas Publishing, New Delhi.
10. Gosh, T.P., **“Fundamentals of Accounting”**, Sultan Chand & Sons, New Delhi

LEARNING OUT COMES:

On successful completion of the subject, the students acquired knowledge about;

- Students are familiarized with branch accounts and departmental accounts
- Students can deal with hire purchase system and Installment purchase system
- Become knowledgeable on self balancing and sectional balancing ledgers and royalty account.
- Trained to handle the Insolvency accounts and statement of affairs
- Trained to calculate Fire insurance claims and accounting for sale or return.

First Year

**CORE COURSE – IV
BUSINESS TOOLS FOR DECISION MAKING
(Theory)**

Semester-II

Code:

Credit:5

LEARNING OBJECTIVE:

- To impart introduction to statistics, and Measure of central tendency
- To learn Measures of Dispersion and Skewness.
- To understand Simple correlation and regression
- To familiar with Time series and interpolation
- To study Index numbers.

UNIT – I:

Introduction- Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

UNIT – II:

Measures of dispersion-Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness.

UNIT – III:

Correlation Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

UNIT – IV:

Analysis of time series- Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton’s method only.

UNIT – V:

Index numbers - Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Theory 20% Problems 80%)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):
Recent Trends, Assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

LEARNING OUTCOMES: On successful completion of the course, the students will acquire knowledge on:

- Basics in statistics, Classification, Tabulation and Measure of central tendency
- Measures of Dispersion and Skewness.
- Simple correlation and regression
- Time series and interpolation
- Index numbers

First Year

**FIRST ALLIED COURSE – II
BUSINESS ECONOMICS
(Theory)**

Semester-II

Code:

Credit:3

LEARNING OBJECTIVE:

- To know about basics of Economics
- To understand the concept of demand and supply
- To know the factors of production and economics of large scale production.
- To understand the concept of pricing under perfect and monopolistic competition
- To learn fiscal policy of the Government

UNIT – I INTRODUCTION:

Definition, Nature and Scope of Economics – Art or Science – Concepts - Tools of Economic Analysis – Micro and Macro Economics – Decision making in Business – Meaning of Business Economics- The Economic System – Objectives of the Business Firm

UNIT – II DEMAND ANALYSIS:

Types of Demand – Law of Demand – Demand curves - Utility Analysis of Demand – Elasticity of Demand and Demand Forecasting – Production function and law of returns: Factors of production – Law of variable proportions – The law of returns to scale – Economies of scale – Consumer's Equilibrium.

UNIT – III ANALYSIS OF SUPPLY:

Supply – Law of Supply - supply schedule and supply curve – Determinants of supply – Measurement of Elasticity of supply – Market Structure – Equilibrium of firm and industry – Optimum firm – Pricing under perfect & Monopolistic competition - Types of supply curves.

UNIT – IV COMPETITIONS AND THEORIES OF FACTORS OF PRODUCTION:

Perfect Competition – Imperfect Competition – Theories of Rent, Wages, Interest and Population
– National Income and Expenditure – Measurement – Fiscal policy method.

UNIT – V COST AND REVENUE:

Concepts of Cost – Cost of Production in short and long period – Demand and revenue curves
– Relation between average and marginal revenue – Break Even Analysis.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars,

REFERENCE BOOK :

1. Business Economics by **T. Aryamala** – vijay Nicole Imprints Private Limited – Chennai.
2. Business Economics by **Dr.S.Sankaran**– Margam Publication , Chennai.
3. Business Economics by **K.P.M. Sundaram and Sundharam** - Sultan Chand & Co., NewDelhi.
4. Business Economics by Misra & Puri – Himalaya Publications, Mumbai.
5. Business Economics by P. N. Reddy & Appannaiah – S.Chand & Co., Chennai.

LEARNING OUTCOMES :

- The Micro and Macro Economics relating to business.
- Demand and concepts in relation to Law of Demand, Demand Curves and Elasticity of Demand.
- Production function, scale of production and economics of large scale production and limitations.
- Law of Supply, Optimum firm, pricing under Perfect and Monopolistic competition.
- Income and Expenditure pattern of National Income.

Second Year

**CORE COURSE – V
COMPANY LAW AND SECRETARIAL
PRACTICES-I (2013 Amendments)
(Theory)**

Semester-III

Code:

Credit:5

LEARNING OBJECTIVES:

- To know about the Formation of company
- To know about the Types of companies
- To understand the documents of a company.
- To gain knowledge on Prospectus
- To learn about the issue of shares

UNIT-I:

Companies Act 2013 - History of Company Law – Definition of Company –Characteristics - Formation of company – Incorporation – Effects of Registration – Promoter – Preliminary contracts - –Lifting the corporate veil – Secretarial Duties

UNIT-II:

Types of companies - Private company – Public Company – Distinction – Special privileges of private company – Holding company - subsidiary company – Government company – Foreign company – oneperson company – Secretarial Duties

UNIT-III:

Memorandum of Association – its clauses – Alterations - Articles of Association – contents – alterations - Distinction between the two - Doctrine of ultravires – Doctrine of constructive notice and Indoor management – Secretarial duties. – Functions and Legal status – MCA 21 – Secretarial Duties

UNIT-IV:

Prospectus – Definition – Registration – Contents –Shelf Prospectus – Deemed Prospectus - Misstatements in prospectus and their consequences – Certificate of Commencement of Business -Secretarial duties

UNIT-V:

Shares – Definition – Stock and shares – Types of shares – Application and allotment – Calls – Shares certificate – Share warrant – Transfer of shares – Surrender of shares – Bonus shares - Rights shares - Buy Back of shares – Forfeiture of shares –Secretarial duties - Dividends – Provisions for declaration of dividend.

UNIT- VI: CURRENT CONTOURS (For Continuous Internal Assessment)

Recent Trends, assignments and Seminars.

TEXT AND REFERENCE BOOKS (Latest revised edition only):

1. M.C.Shukla and S.S. Gulshan Principles of Company Law
2. N.D. Kapoor, Elements of Company Law , Sultan Chand and Sons
3. Gaffoor and Thothadri, Company Law , Vijay Nicole Imprints (P) Ltd
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons
5. V. Balachandran& M. Govindarajan,A Student Handbook on Company Law and Practice,Vijay Nicole Imprints (P) Ltd.
6. S.BadriAlam and Saravanel , Company Law, Himalaya Publications
7. [P P S Gogna](#), A Text Book of Company Law, S.Chand Publishing
8. N.D. Kapoor, Company Law and Secretarial Practice , Sultan Chand and Sons
9. Company Law – Taxmann (P) Publications Ltd.,
10. Company Law(as per the companies act 2013) – J.Santhi-margham publications

OUTCOME:

On successful completion of the subject the student acquired

- Knowledge aboutFormation of company
- Types of companies
- Documents of a company.
- Prospectus
- Issue of shares

Second Year

**CORE COURSE – VI
COST ACCOUNTING
(Theory)**

Semester-III

Code:

Credit:5

LEARNING OBJECTIVE:

- To enable the students to know the importance of costing and to understand the basic concepts
- To acquaint learner with various methods and techniques of costing.
- Make learner understand benefit of costing to production unit, service unit and to Govt.organizations.
- Develop among learners various skills of costing techniques to be applied for minimization of cost and maximization of profit / social welfare.
- Learners understand to find out process costing

UNIT –I:

Cost accounting-Definition, nature and scope of cost accounting cost concepts - classification- objectives and advantages - demerits of cost accounting methods and techniques - cost unitcost centres - cost sheet.

UNIT –II:

Materials cost - purchase procedure - stores procedure - receipt and issue of materials - storage organization and layout - Inventory control levels of stock, perpetual inventory. ABC Analysis, EOQ Stores ledger - pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

UNIT –III:

Labour cost- Time keeping and time booking - methods of remuneration and incentive schemes - overtime and idle time - labour turnover - types - causes and remedies.

UNIT –IV:

Overheads, classification, allocation, apportionment, absorption – recovery rates - Over & Under absorption - cost sheet and cost reconciliation statement

UNIT –V:

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) - operating costing.

Theory: 20%, Problem: 80%

UNIT- VI: CURRENT CONTOURS (For Continuous Internal Assessment)

REFERENCES:

1. Cost Accounting by Jain and Narang - Kalyani Publishers, Chennai
2. Cost Accounting by S.P. Iyengar - Sultan Chand & Sons, New Delhi.
3. Cost Accounting by A. Murthy and S. Gurusamy - Vijay Nicole Imprints (P) Ltd, Chennai
Cost Accounting by Bhagwathi and Pillai - Sultan Chand & Sons, New Delhi.
4. Cost Accounting by S.N. Maheswari - Sultan Chand & Sons, New Delhi.
5. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.
6. Fundamental of cost accounting by DR NARISIS-Atlantic publication New Delhi

LEARNING OUTCOMES FOR COST ACCOUNTING

After completing this book they should enlighten by

- Learners are explained how accounts are maintained in cost a/c. and how to record various costing transactions.
- Learner got insight as to where contract costing is applied, steps in contract costing, and profit is ascertained of complete & incomplete contract.
- Learner understood of Process costing is applicable and to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss
- Learner understood of meaning, application of Marginal costing towards Break even analysis, P/V ratio used in Managerial decision.
- Learner got understanding of standard cost and its types, process, and types of variance through application used for Managerial decisions

Second Year

**SECOND ALLIED COURSE-I
BUSINESS LAW
(Theory)**

Semester-III

Code:

Credit:3

LEARNING OBJECTIVES:

- To gain knowledge about the law relating to Business activities'
- To gain knowledge law relating to Contract
- To gain knowledge law relating to Bailment, pledge and Agency
- To gain knowledge about the Law of sale of Goods Act
- To gain Knowledge about the Negotiable Instruments Act and Information Technology Act and to create awareness about e-commercial law(IT Act and Cyber - Crime)

UNIT- I MERCANTILE LAW:

Introduction – Definition and Scope of Mercantile law – Sources of Mercantile Law – Contracts – Nature, Kinds and requisites for Valid contracts – Contingent Contract – Quasi Contract – Void agreements

UNIT- II CONTRACT:

Performance of a Contract – Discharge of a contract - Remedies for breach including Specific Performance

UNIT – III AGENCY:

Indemnity and Guarantee – Bailment and pledge – Agency- Creation of Agency – Classification of Agents, Powers and Duties of Agent and Principal – Termination of Agency

UNIT – IV LAW OF SALE OF GOODS :

Definition- Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Document of Title to Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller – condition & warranty.

UNIT – V LAW OF NEGOTIABLE INSTRUMENTS:

Law of Negotiable Instruments (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.)

UNIT- VI CURRENT CONTOURS (For Continuous Internal Assessment)

Recent Laws relating to business: Cyber Laws- Information Technology Act 2000
Recent Trends in Business Laws
Recent amendments in Contract Act - Case studies

REFERENCE BOOKS:

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi. Business law by N.D. Kapoor – S. Chand & Sons, New Delhi.

2. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
3. Dynamic Business Law Nancy Kubasek and M. Neil Browne and Daniel Herron and Lucien , 5 th edition MC Graw Hill
4. Essentials of Business Law Student Edition, [Anthony Liuzzo](#), MC Graw Hill
<https://www.pinterest.com/pin/business-law-10th-edition-by-henry-r-cheeseman-in-2022--1105141196033462626/>
5. [Business Law I Essentials - Open Textbook Library \(umn.edu\)](#)
6. [The Information Technology Act, 2000 | Legislative Department | Ministry of Law and Justice | GoI](#)
7. [The Information Technology Act, 2000\(3\).pdf \(meity.gov.in\)](#)

LEARNING OUTCOME: After the successful completion of the course students will able to get

- Knowledge about the basics of Law and to know about the meaning of contract.
- Knowledge about the Principle and Practices of law relating to contract.
- Knowledge about the law relating to Bailment, pledge and Contract of Agency
- Knowledge about the different aspects and the rules and regulations connected with Sale of Goods Act
- Knowledge about the basics law pertaining to Negotiable Instruments, cyber-crime and the law relating to Information Technology.

Second Year

NON MAJOR ELECTIVE COURSE-I

Semester-III

1.PERSONAL INVESTMENT

Code:

(Theory)

Credit:2

OBJECTIVES:

- To make the students aware of various investment avenues and to facilitate them for effective investment planning.
- To enable the students to prepare Investment and financial planning
- To understand the students various bank deposit schemes and insurance policies To know the basic concepts of Income tax benefits.
- To know about role of SEBI under Investments.

UNIT – I INTRODUCTION:

Meaning and Definition of Investment – Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

UNIT – II PRINCIPLES OF INVESTMENT:

Importance and basic -Principles of Investment , Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non-Security Investments – Stages in Investment.

UNIT – III INVESTMENT PLANNING:

Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual Deciding the investment time frame.

UNIT – IV POPULAR INVESTMENT MEDIA:

Popular Investment Media – Bank deposits –Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office ,Savings certificates, Public Provident Fund , Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children's Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver

UNIT – V TYPES OF SHARES:

Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors' Protection, Problems & Remedies, Role of SEBI in protecting investors' interests

UNIT- VI CURRENT CONTOURS (For Continuous Internal Assessment Only)

To update students are saving, investing, Financial production,
Tax saving, and retirement planning's in detailed.

TEXT AND REFERENCE BOOKS:

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi
2. Dr.Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A.Avadhani – Investment Management, Himalaya Publishing House, Mumbai 155.
5. Rajivk.tayal-Art of handling money and investments: a practical guide to personal finances Atlantic publishers and distributors (p) ltd,

COURSE OUTCOMES:

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of personal investment
- Calculation of personal investment planning
- Knowledge about various methods of insurance policies.
- Fundamentals of Investment in Equity and Preference Shares
- Well in prepared Investment Planning

Second Year

NON MAJOR ELECTIVE COURSE-I
2. ELEMENTS OF INSURANCE
(Theory)

Semester-III

Code:

Credit:2

OBJECTIVES:

- To highlight the importance of insurance and its basic concepts.
- To make the students aware of various insurance and to impact of economic development To enable the students to prepare procedure regarding settlement of policy claims
- To understand the students various Principles of life insurance, marine, fire, Medical insurance etc.
- To aware the students know Principles of life insurance and various kinds.

UNIT – I INTRODUCTION:

Introduction to insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.

UNIT – II AGENT:

Procedure for becoming an agent: Pre-requisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices

UNIT – III FUNDAMENTALS OF AGENCY:

Fundamentals of agency - definition of an agent – agents regulations – insurance intermediaries – agents' compensation – IRDA.

UNIT – IV FUNCTIONS OF THE AGENT:

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims

UNIT – V PRINCIPLES OF LIFE INSURANCE:

Fundamentals/Principles of life insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest – Actuarial science.

UNIT- VI CURRENT CONTOURS (For Continuous Internal Assessment Only)

To aware students are Defining risk,, fortutity, insurable interest, and Risk shiftingand Risk Distribution in insurance.

TEXT AND REFERENCE BOOKS:

1. Insurance by Dr. P. Periyasamy – Tata McGraw Hill
2. Fundamentals of Insurance by P. Periasamy by Vijay Nicole Imprints (P) Ltd Insurance in India by P.S.Palande, R.S.Shah.
3. Insurance principles and practices by Mishra M.N – S.Chand& Co. Insurance Regulatory Development Act, 1999.

COURSE OUTCOMES:

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of elements of insurance
- Fundamentals of agency, Procedure for becoming an agent
- Knowledge about various methods of insurance policies.
- Calculation of Agent proposal form and other forms
- Know about procedure regarding settlement of policy claims.

Second Year

**CORE COURSE -VII
COMPANY LAW AND SECRETARIAL
PRACTICES – II
(2013 AMENDMENTS)**

Semester-IV

Code:

(Theory)

Credit:5

OBJECTIVES:

- To enable the students to know the Company Borrowings.To understand Meetings and reports.
- To develop Knowledge about secretarial workTo know the Company Management.
- To know about the Winding up

UNIT-I:

Company Borrowings – Ultra virus Borrowing – Mortgages and charges – Debentures – Kind Issue of Debentures at discount – Debentures Stock – Debenture Trust Deed – Fixed charges and Floating. – Loan to companies – Investment in Other companies.

UNIT-II:

Annual General Meeting – Annual report –Secretarial duties connected with meetings – proxies - Extraordinary General Meeting - Meetings of Board of Directors – Resolutions – Motions – Minutes - Agenda – Secretary’s duties with regard to preparation of minutes and reports.

UNIT-III:

Company Secretary – Types of Secretaries – Importance – Functions of Secretary – Appointment, qualification, Rights - Duties and Liabilities of secretary - Scope of secretarial work.

UNIT-IV:

Company Management – Directors – Appointment – qualification shares – Managerial remuneration – powers – rights - duties and liabilities of directors - Disqualification.

UNIT-V:

Winding up – Meaning – Modes of winding up Voluntary winding up and winding up by the court – Compulsory winding up – Official Liquidator – Duties - Liabilities – Winding up under the Supervision of the court - Functions of Secretary on Winding up.

UNIT VI – Current Contours (For Continuous Internal Assessment)

Recent Trends, self study, assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. M.C.Shukla and S.S. Gulshan Principles of Company Law
2. N.D. Kapoor, Elements of Company Law , Sultan Chand and Sons
3. Gaffoor and Thothadri, Company Law , Vijay Nicole Imprints (P) Ltd
4. V. Balachandran& M. Govindarajan,A Student Handbook on Company Law and Practice,Vijay Nicole Imprints (P) Ltd.
5. S.BadriAlam and Saravanavel , Company Law, Himalaya Publications
6. [P P S Gogna](#), A Text Book of Company Law, S.Chand Publishing
7. N.D. Kapoor, Company Law and Secretarial Practice , Sultan Chand and Sons
8. Company Law – Taxmann (P) Publications Ltd.,
9. Company Law(as per the companies act 2013) – J.Santhi-margham publications

OUTCOME:

On successful completion of the subject the student acquired knowledge about

- Company Borrowings
- Meetings and reports
- Secretarial work
- Company Management.
- Winding up

Second Year

**CORE COURSE -VIII
CORPORATE ACCOUNTING-I
(Theory)**

Semester-IV

Code:

Credit:5

LEARNING OBJECTIVE:

- To enable the students to know about accounting procedure in corporate accounting
- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit.

UNIT –I:

Shares - introduction legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue-accounting entries.

UNIT –II:

Debentures -Issue and redemption of debentures - methods of redemption of debentures- installment - cum-interest and Ex-interest redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act

UNIT –III:

Amalgamation - purchase consideration- accounting treatment - pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

UNIT -IV:

Accounts of Holding company - legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding)

UNIT- V:

Final accounts of banking companies (new format) and **Insurance** companies (NewFormat)

Theory: 20%, Problem: 80%

UNIT VI CURRENT CONTOURS (For Continuous Internal Assessment):

REFERENCES

1. Advanced Accountancy by M.C. Guptha, Shukla and Grewal - S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy - Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang - Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan - Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman - Himalayan Publishers, New Delhi.
6. Corporate accounting by Mohemed Hanif-amazon
7. Fundamentals of *Corporate Accounting* ; Authors, *Mohammed Hanif*, Amitabha Mukherjee Publisher, McGraw-Hill Education

LEARNING OUTCOMES FOR COST ACCOUNTING

After completing this book they should enlighten by

- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- To Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

Second Year

SECOND ALLIED COURSE -II

Semester-IV

CORPORATE FINANCE

Code:

(Theory)

Credit:3

OBJECTIVE:

- To learn the concept of corporate Finance.To knowledge about Financial planning
- To understand the Business and Financial risks.To learn about the Cost of Capital
- To gain knowledge about Financial markets

UNIT-I:

Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization- importance of financial management – finance manager – role.

UNIT-II:

Financial planning – characteristics of a sound financial plan – factors affecting financial plan – need for financial plan – capitalization – over capitalization – under capitalization – capital gearing .

UNIT-III:

Capital structure – Business and Financial risks – financial and operating leverage – sources offunds – share capital – debt capital.

UNIT-IV:

Cost of Capital – importance of the concept – cost of different types of capital – average cost of capital – working capital – determinants of working capital – sources of working capital.

UNIT-V:

Financial markets – money markets – recent – trends in capital market – term loans – institutional finance – unit trust of India – Industrial Finance Corporation – State Finance Corporation – IDBI.

Theory- 80%, Problems- 20%.

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment)

Recent Trends, self study, assignments and Seminars in Corporate Finance

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. Shashi K.Gupta , Anju Gupta, “Business Finance”, Kalyani Publishers, New Delhi.
2. Aswath Damodaran, “Corporate Finance Theory and Practice”, Wiley.
3. Indian Institute of Banking & Finance , “International Corporate Finance”, Macmillan Publishers India.
4. Vishwanath .S. R, “Corporate Finance Theory and Practice Sage Response”, Second edition Murthy A, “Financial Management”, Margham Publications.
5. Prasanna Chandra, “Fundamentals of Financial Management”, TMH.

OUTCOME:

On successful completion of the subject the student acquired knowledge about

- Concept of corporate Finance. Financial planning
- Business and Financial risks. Cost of Capital
- Financial markets.

Second Year

NON-MAJOR ELECTIVE COURSE-II

Semester-IV

1. INTRODUCTION TO ACCOUNTANCY

Code:

(Theory)

Credit:2

OBJECTIVES:

- To enable the students to know the importance of accountancy and its concepts.
- To make the students aware of Double entry Book keeping system rules and procedures.
- To enable the students to prepare procedure Final Accounts of Sole Trader
- To enable the students to know Bank Reconciliation Statement. Describe the role of accounting

UNIT – I INTRODUCTION:

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions

UNIT – II DOUBLE ENTRY SYSTEM:

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

UNIT – III JOURNAL AND LEDGER:

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

UNIT – IV RECTIFICATION OF ERRORS:

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)

UNIT – V FINAL ACCOUNTS:

Final Accounts of Sole Trader (with Simple Adjustments).

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment)

Students state the meaning and need of accounting discuss accounting as a source of information, identify the internal and external uses of accounting information.

TEXT AND REFERENCE BOOKS:

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand& Sons, NewDelhi.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai 20

COURSE OUTCOMES:

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of Accounting
- Fundamentals of Double Entry System
- Knowledge about various Journal and Ledger.
- Preparation of Final accounts .
- Knowledge about various methods Final account adjustments

Second Year

NON-MAJOR ELECTIVE COURSE-II

Semester-IV

2. SALESMANSHIP

Code:

(Theory)

Credit:2

OBJECTIVE:

- To make the students aware of selling techniques and planning
- To enable the students to types of salesman in the Marketing area
- To understand the students in buyer motives and behaviours
- To enable the students to know the importance of online stores and sales opportunities.
- To know about various selling techniques.

UNIT – I INTRODUCTION:

Introduction to selling- meaning- definitions-importance- methods- qualities-functions duties- responsibilities – types of sales person – sales careers.

UNIT – II SELLING PROCESS:

Selling process – steps- customer expectations – understanding prospects- importance sources- buyer motives and behaviour- transaction oriented selling – relationship selling.

UNIT – III SELLING TECHNIQUES:

Selling techniques – planning- setting objectives- approach techniques – building rapport- product knowledge- product benefits- features –functions- sales presentation demonstration- handling objections- handling difficult customers- closing sales – after sales service

UNIT – IV

Sales territory- sales targets/quotas- creating product strategies – understanding selling terms and prices- retail store sales person- online stores and sales opportunities – personal selling in the information age.

UNIT – V SALES FORCE MANAGEMENT:

Sales force management- selection- training- motivation- compensation – supervision and control- sales reports and knowledge management – evaluation- selling expenses- sales team professionalism – ethics- personal grooming.

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment)

Sales management focuses on the activities of first line field sales managers, course pack will enable students to understand supply chain management which has improved the efficiency in distribution.

TEXT AND REFERENCE BOOKS:

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House, Chennai.
2. L Tyagi&Arun Kumar: Sales Management, Atlantic Publishers
3. SaChunawalla: Sales Management, Himalayas Publications, New Delhi.
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicole Imprints(P) Ltd,Chennai
5. PC Pardesi: Salesmanship and Sales Management, Nirali Prakashan

COURSE OUTCOMES:

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of salesmanship
- Fundamentals of selling process and its activities Knowledge about various Sales force management.
- To know how about Selling techniques.
- Knowledge about personal selling and sales team professionalism

Third Year

**CORE COURSE–IX
CORPORATE ACCOUNTING-II
(Theory)**

Semester-V

Code:

Credit:5

LEARNING OBJECTIVE:

To enable the students to know about accounting procedure

- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of valuation of goodwill
- To acquaint learner with various methods and techniques of liquidation
- Develop among learners various skills related with development of company accounting

UNIT- I COMPANY FINAL ACCOUNTS:

Statutory Provisions regarding preparation of Company Final Accounts –Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends

UNIT -II PROFIT PRIOR TO INCORPORATION:

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.

UNIT -III VALUATION OF GOOD WILL:

Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, and Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method – Problems

UNIT -IV LIQUIDATION OF COMPANIES:

Meaning–Types of Liquidation – Order of Payment – Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account

UNIT- V RECENT DEVELOPMENTS IN ACCOUNTING:

Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Accounting for Intangible Assets (Theory only)

Theory: 20%, Problem: 80%

REFERENCES:

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal – S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy– Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang – Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan & Hariharan – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers, New Delhi.
6. Corporate accounting by Mohamed Hanif-amazon
7. Fundamentals of ***Corporate Accounting*** ; Authors, ***Mohammed Hanif***, Amitabha Mukherjee ; Publisher, McGraw-Hill Education

LEARNING OUTCOMES FOR COST ACCOUNTING:

After completing this book they should enlighten by

- To make learner to understand format of company final accounts and methods
- To make learner to acquaint information how to prepare final accounts at the time of incorporation stages
- To acquaint learner with various methods and techniques of calculating goodwill of the companies at the time of liquidation
- To understand sources of financial activities towards company regulations
- Develop among learners various skills of corporate techniques to be applied for recent trends of accounting methods

Third Year

CORE COURSE–X
COMPUTER APPLICATIONS IN
BUSINESS
(Theory)

Semester-V

Code:

Credit:5

LEARNING OBJECTIVES:

- To enable the students to know the importance of computer application in business. And MSword
- To learn Ms Excel
- To understand computerized accounting particularly TallyTo familiar with accounting of inventories
- To know computerization of final account.

UNIT – I:

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct workingwith tables – opening, savings and closing documents – mail merge.

UNIT – II:

Spread sheet – Spread sheet programmes and applications – Ms Excel and features –Building work sheets – entering data in work sheets, editing and 25ormatting work sheets – creating and formatting different types of charts – application of financial and statistical function –creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

UNIT – III:

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting – Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally – Tally screens and menus – Creation of company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

UNIT – IV:

Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items- Configuration and features of stock item– Editing and deleting stocks – Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centers – Editing and deleting cost centers & categories – Usage of cost category and cost – centers in vouchers entry – Budget and controls – Creation of budgets – Editing and deleting budgets – Generating and printing reports in detailed and condensed format.

UNIT – V:

Day books– Trial balance – Profit and Loss account – – Balance sheet . Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report – Bank Reconciliation Statement.

UNIT – VI CURRENT CONTOURS (For Continuous Internal Assessment Only)

MS Power Point – Creating a simple presentation – Creating, inserting and deleting slides –Saving a Presentation

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. Computer Applications in Business – S.V. SrinivasaVallabhan – Sultan & Chand Publication.
2. Microsoft office – Jones & Derek – John wiley& sons inc.
3. Implementing Tally – A.K. Nadhani, BPB Publications.
4. Computer Application in Business – R. Paramasivam – S.Chand& Co,New Delhi.
5. Computer Application in Business: Dr.JosephAnbarasu, Learntech Press

LEARNING OUTCOMES:

On successful completion of the course, the students will acquire knowledge on:

- Basics of computer application in business. And Creating and editing of word documents, opening, savings and closing documents; and mail merge
- Spread sheet programmes and applications, creating and formatting different types of charts,and application of financial and statistical function.
- Architecture and customization of Tally, Editing and deleting ledgers, and Vouchers entryAccounting of inventories, Budget and controls
- Day books, Trial balance, final account and Bank Reconciliation Statement

Third Year

**CORE PRACTICAL- I
COMPUTER APPLICATIONS IN
BUSINESS
(Practical)**

Semester-V

Code:

Credit:5

LEARNING OBJECTIVES:

- To develop skill on preparation of business letters, bio-data, Table.
- To create work sheet, Charts, and enclosures.
- To filter data using Auto filter, and application of accounting and statistical formulae.
- To make voucher entries, Prepare final accounts from the trial balance and Inventory report
- To Prepare Bank Reconciliation Statement and pay roll and computation of GST.

LIST OF PRACTICAL

UNIT- I MS WORD PROCESSING:

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating Circular letter with mail-merge options
4. Creating a Table by using the split and merge options

UNIT II MS-EXCEL – SPREAD SHEET APPLICATIONS:

1. Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts – All types of charts and graphs
3. Creating a list for the enclosures

UNIT- III MS-EXCEL – SPREAD SHEET APPLICATIONS:

1. Filtering the data using Auto filter custom filters using comparison operations
2. Creating Pivot tables
3. Commercial Formula applications
4. Statistical formula applications (within the syllabus of business tools for decisions)

UNIT- IV ACCOUNTING PACKAGE:

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the trial balance given with any ten adjustments
3. Inventory report

UNIT -V ACCOUNTING PACKAGE

1. Bank Reconciliation Statement
2. Preparation of pay roll vouchers based on attendance

3. GST computation & forms

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only)

MS Power Point – Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation

LEARNING OUTCOMES:

On successful completion of the course, the students will acquire knowledge on

- Preparation of business letters, bio-data, and Table.
- Creating work sheet, Charts, and enclosures.
- Filtering data using Auto filter, and application of accounting and statistical formulae.
- Entering vouchers, Prepare final accounts from the trial balance and Inventory report.
- Preparing Bank Reconciliation Statement and pay roll and computation of GST

Third Year	CORE COURSE–XI	Semester-V
Code:	CORPORATE GOVERNANCE	Credit:5
OBJECTIVES:	(Theory)	

- To understand about Corporate social responsibility.
- To know about the role of Board of Directors.
- To gain knowledge about the Company audit.
- To develop Knowledge about Corporate restructuring
- To enlighten the student regarding E-Governance

UNIT –I:

Corporate governance –an overview-issues- micro issues-Board of governance – Corporate social responsibility – Business ethics – corporate social reporting– SEBI committee on corporate governance

UNIT –II:

Corporate governance and the role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors –Legal position and liabilities of Directors.

UNIT –III:

Company audit – Auditor’s Independence – Audit committees – Audit Committees and corporate governance- Management audit- Tools for value addition-(Economic value addition)- Corporate disclosures- Disclosures norms and Investors interest- Corporate governance Report.

UNIT –IV:

New companies bill – Companies Act 1997 – classification of companies –Corporate restructuring– mergers and takeovers – Desirable Corporate Governance in India – CII report 1998.

UNIT –V:

E – governance – trends in E-governance – Business process reengineering –value based management – ethical imperatives in corporate governance –Environmental reporting – Corporate Governance rating – Models of rating

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment Only)

Recent Trends self study, assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. Gopal samy .N, “Corporate Governance – The new paradigm”, Wheeler Publishing.
2. Fred Weston.J, Mark L. Mitchell, Harold Maltherin.J, “Takeover, Restructuring, and Corporate Governance”, Pearson Education.
3. Srinath T.K, Srilakshmi K.R., Ganesh.N.K, “Corporate Governance”, Kalyani Academic books.
4. Gopalsamy. N, “A Guide to Corporate Governanace ”, New Age International Publishers.
5. Singh S, “Corporate Governance”, Excell Books.

COURSE OUTCOMES

Third Year

MAJOR BASED ELECTIVE COURSE-I Semester-V

**1. BUSINESS AND LEGAL
ENVIRONMENT**

Code:

(Theory)

Credit:5

COURSE OBJECTIVES:

- To understand the concepts of Business Environment.
- To understand How Economic Environment in Industrial Development Policies
- Industrial policy, Fiscal policy, Monetary policy, Economic Reforms in India
- To understand the Socio-Cultural Environment.
- To know about the Legal Environment of business.
- To familiarize with the Technological Environment and Modernisation of Technology.

UNIT -I THEORETICAL FRAMEWORK OF BUSINESS ENVIRONMENT:

Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment

UNIT-II ECONOMIC ENVIRONMENT OF BUSINESS:

Economic Environment: Significance and Elements of Economic Environment; Economic systems and business environment; Economic Planning in India; Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy. Economic Reforms in India - Liberalisation and impact of Globalisation.

UNIT –III SOCIO-CULTURAL ENVIRONMENT:

Business and Society – Objective of Business. Components of Socio-cultural environment; Social institutions and systems; Elements of Culture - Social Responsibility of Business – Guidelines. Ethical Principles in Business. Code of Ethics.

UNIT-IV LEGAL ENVIRONMENT:

Legal Environment- Elements of Legal environment; Government and Business; Changing Dimensions of Legal Environment in India – Classification of Laws Influencing Business, Competition Act, Consumerism in India - Consumer Protection Act. –

UNIT –V TECHNOLOGICAL ENVIRONMENT:

Technological Environment: Factors governing Technological Environment- Impact. Innovation - Technology Transfer – Modernisation -Factors to be Considered for Appropriate Technology. Incentives and Concessions for Technological Research - Productivity in Indian Industry .

TEXT BOOKS :

1. Francis Cherunila: Business Environment Himalaya Publishing House, Bombay.
2. C.B.Gupta: Business Environment, Sultan Chand and Sons, New Delhi.

SUPPLEMENTARY READINGS:

1. Adhikary , M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Aswathappa,K.Legal Environment of Business, Himalaya Publication, New Delhi.
3. Chakravarty, S: Development Planning, Oxford University Press, Delhi.

COURSE OUTCOMES

- The students will able to learn Theoretical Framework of Business Environment.
- The students will able to make the student knowledge about business Economic Environment of Business.
- The students will able to understand the Socio Cultural Environment and Ethics.
- The students will able to Familiarize Current Legal Environment.
- The students will able to learn the Latest Technology Environment for Business.

Third Year

MAJOR BASED ELECTIVE COURSE-I Semester-V

2. FINANCIAL SERVICES

Code:

(Theory)

Credit:5

OBJECTIVES:

- To enable the students to know the meaning and types of financial services.
- To make the students to understand the meaning and features of hire purchase.
- To develop Knowledge about mutual funds.
- To Knowledge the students to know the meaning and features of venture capital.
- To enhance the students to know about the significance and types of Factoring.

UNIT – I :

Financial services – meaning – classification – financial products and services – challenges facing the financial service sector – merchant banking – meaning – functions – SEBI guidelines – scope of merchant banking in India. NBFCs – RBI guidelines

UNIT – II :

Hire purchase – meaning – features – process – hire purchase and credit sales – hire purchase vs instalment purchase – leasing – concept – steps involved in leasing – lease vs hire purchase – types of lease – problems and prospects of leasing in India.

UNIT – III :

Mutual funds – meaning – types – functions – advantages – institutionsinvolved – UTI, LIC, commercial banks – entry of private sector – growth of mutual funds in India – SEBI guidelines – asset management companies

UNIT – IV :

Venture capital – meaning – features – methods of venture capital financing – models of venture financing – venture capital investment process – factors determining venture investment – advantages of venture capital – issues of Indian venture capital .

UNIT – V :

Factoring – concepts – significance – types – factoring vs bills discounting- factoring in India – forfaiting – meaning – forfaiting vs export factoring – Problems of forfaiting / factoring.

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment Only)

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. Financial markets & services by E. Gordon and K. Natarajan – Himalaya publishing house, New Delhi.
2. Financial services by E.Dhanraj – S.Chand& Co., New Delhi.
3. Financial services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi.
4. Financial services by S.Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai. Lease Finacial and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

OUTCOMES :

On successful completion of the subject, the students acquired knowledge about ;

- The meaning and types of financial services.
- The features of hire purchase.
- The functions of mutual funds.
- Meaning and features of venture capital.
- The significance and types of factoring.

Third Year

**SKILL BASED ELECTIVE COURSE – I
INFORMATION TECHNOLOGY
CONCEPTS
(Theory)**

Semester-V

Code:

Credit: 2

LEARNING OBJECTIVES:

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware utility of computers at different places, computer security and internet

UNIT- I:

Introduction to Computers - Definition, .Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

UNIT -II:

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

UNIT- III:

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

UNIT- IV:

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

UNIT- V:

Computers at Home, Education, Entertainment, Business, Science, Medicine and Engineering - Introduction to Computer Security - Computer Viruses, Bombs, Worms - WWW and Internet .

UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only)

Recent developments in computer world

REFERENCE BOOKS:

1. P.K.Sinha, Computer Fundamentals
2. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Alexis Leon and Mathews Leon by Fundamentals of Information, Technology. Vikas Publishing Company, New Delhi
4. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

LEARNING OUTCOMES:

On successful completion of the course, the students will be able to

- Know Evolution, Classification and Applications of Computers
- Understand Computer peripherals
- Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation
- Do Data Communication and BDP
- Aware utility of computers at different places, computer security and internet

Third Year

**CORE COURSE-XII
MANAGEMENT ACCOUNTING
(Theory)**

Semester-VI

Code:

Credit:5

LEARNING OBJECTIVES:

- To understand the concepts of Management Accounting.
- To gain knowledge on fund-flow and cash-flow in business operation.
- To understand budget and budgetary control in Business organization.
- To know the technique of marginal costing and standard costing
- To know the various methods of capital budgeting.

UNIT-I INTRODUCTION AND FINANCIAL STATEMENT ANALYSIS:

Management accounting – Definition – Objectives – Nature – Scope –Merits and limitations– Differences between management accounting and financial accounting – Management Accounting Vs Cost accounting - Financial statement analysis – Comparative statement–Common size statement–Trend percentage–Ratio analysis

UNIT-II FUND FLOW AND CASH FLOW STATEMENT:

Fund flow statement – Schedule of changes in working capital – Funds from operation – Sources and applications –Cash flow statement–Fund flow statement Vs Cash flow statement–Preparation of cash flow statement as per AS - 3

UNIT-III BUDGET AND BUDGETARY CONTROL:

Budget and Budgetary control–Advantages- limitations–Types – Preparation of Purchase, Production, sales, Flexible, Cash and Master budget

UNIT-IV MARGINAL AND STANDARD COSTING:

Marginal costing– CVP analysis– Break even analysis – BEP- Managerial applications –Margin of safety–Profit planning. Standard Costing–Problems relating to Material and Labour variance only.

UNIT-V CAPITAL BUDGETING:

Capital Budgeting–Payback period–Accounting rate of return–Discounted cash flow–Net present value–Profitability index–Internal rate of return.

Theory : 20% Problem: 80%

UNIT -VI CURRENT CONTOURS (For Continuous Internal Assessment Only)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest revised edition only):

1. S.N. Maheswari - Management Accounting– Sultan Chands & Sons publications, New Delhi.
2. Sharma and Guptha – Management Accounting-Kalyani Publishers, Chennai.
R.Ramachandran and R.Srinivasan – Management Accounting–Sriram publication.
3. A.Murthi and S.Gurusamy–Management Accounting Vijay, Nicole Publications, Chennai.
4. R.S.N.Pillai & V.Baghavathi– Management Accounting–S.Chand&Co, Mumbai
5. Hingorani & Ramanathan – Management Accounting - S.Chand&Co, NewDelhi.

LEARNING OUTCOMES:

After the successful completion of course the students will be able to understand

1. Basic knowledge on Management Accounting.
2. Preparation of fund flow statement and cash flow Statement as per AS - 3
3. Understand the Marginal costing and Variance analysis
Select better Design various types of Budget project by applying appropriate capital budgeting

Third Year

**CORE COURSE-XIII
INCOME TAX LAW AND PRACTICE
(Theory)**

Semester-VI

Code:

Credit:5

LEARNING OBJECTIVES:

- To understand the concept of Income tax
- To describe how to arrive taxable income from salary
- To find out the tax able income from house property
- To calculate the taxable income from Business and Profession.
- To ascertain the capital gains and income from other sources

UNIT -I INCOME TAX ACT 1961 AND RESIDENTIAL STATUS:

Income–TaxAct,1961–Definitions- Basis of charge different types of assesses previously earned Assessment year – capital and revenue income, expenditure and loss– incomes exempted under section10 – Residential status.

UNIT- II INCOME FROM SALARY:

Income from salary: Basis of charge– Different forms of salary, allowances, perquisites and their valuation– computation of taxable salary–deductions from salary.

UNIT- III INCOME FROM HOUSE PROPERTY:

Income from House Property: Basis of charge– determination of annual value– GAV, NAV–income from let-out property–self occupied property–deductions– computation of taxable income.

UNIT- IV INCOME FROM BUSINESS OR PROFESSION:

Income from Business or Profession: Basis of charge – methods of accounting – deductions – disallowances, computation of taxable income –profit and gains of business and profession.

UNIT -V INCOME FROM CAPITAL GAINS:

Income from Capital Gains: Basis of charge–short and long term capital gains– indexed cost of acquisition and improvement–exemptions– computation of taxable capital gains–Computation of Income from other sources.

Theory 20% Problem80%

UNIT VI – CURRENT CONTOURS (For Continuous Internal Assessment)

Recent Trends self study, assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest and revised editions):

1. Gaur and Narang, Income Tax Law and Practice “Kalyani Publishers”, New Delhi.
2. Dr.HC. Mehrotra, “Income Tax Law and Accounts,” Sahithya Bhavan Publishers.
3. Dr.Vinod K.Singhania, Students Guide to Income tax “Taxmen’s Publications, New Delhi
4. A. Murthy “ Income Tax Law & Practice” Vijay Nichole, Imprints (P) Ltd.
5. Dr. T.S. Reddy & Hariprasad Reddy ‘ Income tax’ – Margham Publications, Chennai.

LEARNING OUT COMES:

After completing this course, the student will be able to

1. Know about the procedures regarding basic rules and regulations and Residential status
Update the new tax slabs regarding salaried employees
2. Get the latest information about deductions for house property.
3. Make sure about the admissible, inadmissible expenses and deductions.
4. Allowable for business or professional incomes
5. Grasp the concept of capital gains, other sources of income.

Third Year	CORE COURSE-XIV	Semester-VI
Code:	INDUSTRIAL LAW	
OBJECTIVES:	(Theory)	Credit:5

- To understand the fundamental of acts applicable to industrial management
- To knowledge about employees provident fund
- To learn the Workmen's Compensation Act 1923
- To understand about the The Payment of Bonus Act 1965
- To learn the provisions of Acts for industrial management and labour welfare

UNIT-I:

The Factories Act 1948 – object and definitions provisions relating to health, safety, welfare, working hours, leave etc, of workers – Approval, licensing and registration of factories.

UNIT-II:

Employees Provident Fund and Miscellaneous provisions Act, 1952 - Definition-Pension Scheme- Provident Fund scheme-Insurance Scheme-Administration-Determination of due-Inspectors- Penalties The Payment of Gratuity Act, 1972-Definition-Paymeny & Forfeiture-Insurance-Nomination- Determination- Inspectors-Penalties .The Payment of Wages Act 1936 – definitions – time period and mode of payment of wages – Deductions from wages

UNIT-III:

Workmen's Compensation Act 1923 – Object – definitions – disablements employers' liability for compensation – amount of compensation.

UNIT-IV:

The Payment of Bonus Act 1965 – Computation of bonus – bonus formula minimum and maximum Bonus The Employees State Insurance Act – ESI Corporation powers – Contribution Benefits available to workman under ESI scheme.

UNIT-V:

The Industrial Disputes Act 1947 – Object – industrial disputes. Authorities for settlement of industrial disputes – procedures powers and duties of authorities – strikes lock outs – lay-off and retrenchment – unfair labour practices- Worker's Participation in Management: Concept, Objectives and Levels. Forms of Worker's Participation in India.

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment)

Recent Trends, self study, assignments and Seminars in industrial law

TEXT AND REFERENCE BOOKS (Latest revised edition only)

1. ArunMonappa : Industrial Relations, McGraw Hill.
2. Pattanayak, Biswajeet: Human Resource Management, PHI.
3. Mamoria, Gankar&Mamoria: Dynamics of Industrial Relations, Himalaya Publishing House.
4. C.P. Tripathi, Personnel Management, Sultan Chand .
5. VermaPramod -Management of Industrial Relations - Oxford and IBH.
6. Sinha P.R.N, Sinha I.B and Shekhar S.P-Industrial Relations- Pearson Education.
7. Srivastava S.C-Industrial Relations and Labour Laws,Vikas Publishing House.
8. Singh B.D-Industrial Relations and Labour Law- Excel Books.
9. Sarma A.M-Industrial Jurisprudence and Labour Legislation, Himalaya .
10. Davar.R.S- Personnel Management and Industrial Relations, VikasPublishing House.
11. Kapoor N.D- Hand Book of Industrial Law - Sultan Chand and Sons,.
12. Venkataratnam C.S- Industrial Relations - Oxford University Press,

OUTCOME:

On successful completion of the subject the student acquired knowledge about:

- Industrial Management Employees Provident Fund
- Workmen's Compensation Act 1923The Payment Of Bonus Act 1965
- Industrial Management And Labour Welfare

Third Year	MAJOR BASED ELECTIVE COURSE-II	Semester-VI
	1. GOODS AND SERVICES TAX	
Code:	(Theory)	Credit:5

COURSE OBJECTIVES:

- To gain knowledge on the principles and law relating to Indirect Taxation and GST in India.
- To expose the students with the latest development in GST.
- To impart skill in levy of Goods and Service Tax Act.
- To know about the basic Procedures of GST.
- To Familiarize the Provisions to appeal in the court.

UNIT-I INTRODUCTION:

Meaning and Definition of Indirect Taxes-Nature-Scope Constitutional provisions-Difference between Direct and Indirect Taxes- Types **Goods & Services Tax (GST)** Act 2016- Introduction - Meaning- Definition-Major Indirect Taxes merged in to Goods and Service Tax.

UNIT –II BASIC PROVISIONS OF GST:

Introduction--Historical backdrop of Goods and Service Tax-objectives & features - Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis of GST in India.– Advantages & Limitations of GST-Economy, Industry and trade, tax payers-Types of GST - CGST-IGSTSGST-UTGST Schedules-Rate of GST- Tamil Nadu GST Provisions.

UNIT –III LEVY OF GST:

Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

UNIT -IV PROCEDURES UNDER GST:

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period),Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

UNIT -V APPEALS & REVISIONS UNDER GST:

Appeals-Appeal to High Court Appeal to Supreme Court- Revisions-Offences- Compounding of Offences-Penalty Transitional provisions-IGST Provisions- Inter-state Supply- Intra-state supply- Zero rated Supply- Imported Supply.

REFERENCE AND TEXTBOOKS:

1. Singhania, V. K., & Singhania, M. (2020). Student's Guide to Income Tax Including GST. New Delhi: Taxmann Publication.
2. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.
3. Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
4. The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1,2, 3 and 4]

COURSE OUTCOME:

- The students will able to know and familiarize with the fundamentals of Taxation.
- The students will able to know GST and its history of GST and their types.
- The students will able to know the levy of GST.
- The students will able to know the Procedures of GST and Authority.
- The students will able to know how to avail the Appeal and Revision under GST Act.

Third Year	MAJOR BASED ELECTIVE COURSE-II	Semester-VI
	2. SECURITIES EXCHANGE BOARD OF	
	INDIA	
Code:	(Theory)	Credit:5

OBJECTIVES:

- To understand the Securities Exchange Board of India
- To knowledge about Regulatory framework governing Indian Capital market
- To learn the New issue market
- To understand about the Mutual Fund
- To Gain knowledge about Opening of Demat

UNIT – I:

Securities and Exchange Board of India Act, 1992: Objective; Powers and functions of SEBI- Financial Market- Capital Market –Money market –Participants and Instruments in Capital market & money market

UNIT – II:

Securities Contract (Regulation) Act, 1956-Object of the Act- Regulatory framework governing Indian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Bye laws- Membership in Stockexchange- Eligibility- Powers of Central Government

UNIT – III:

New issue market –Parties involved in the new issue market –Govt. and Statutory agencies- Collection centers- Placement of issue –Allotment of shares –Investors Protection in the Primary market – secondary market – role of intermediaries

UNIT – IV:

Mutual Fund – Meaning –Definitions –Types –Performance, Evaluation –SEBI Regulations on mutual fund-Mutual Fund current scenario.

UNIT – V:

Depositories Act, 1996- Importance-definition –Depository Participants Dematerialization – Opening of Demat - SEBI Regulations - Credit Rating – Concepts – Importance- Benefits in India –Rating process – Rating symbols - SEBI (Ombudsman) Regulations, 2003.

UNIT –VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, self study, assignments and Seminars in Securities Exchange Board of India

TEXT AND REFERENCE BOOKS (Latest revised edition only):

1. Natarajan L, “Financial Market & Services”, Margham Publications.
2. Gordon .E. & Natarajan , “Financial Market & Services”, Himalaya Publishing House.
3. Gurusamy. S, “Indian Financial System”, Vijay Nicole.
4. Gupta N.K., Monika Chopra, “Financial Markets Institutions & Service” , ANE Books.
5. Anil Agashe, “Financial Services, Markets & Regulations”, Himalaya Publishing house.
6. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta, “Financial Market & Services”, Kalyani Publishers.

OUTCOME:

On successful completion of the subject the student acquired knowledge about

- Securities Exchange Board of India
- Regulatory framework governing Indian Capital market New issue market
- The Mutual Fund Opening of Demat

The candidate shall be required to take up a Project Work by group *or individual* and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the students in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

ASSESSMENT/EVALUATION/VIVA VOCE:

1. PROJECT REPORT EVALUATION (Both Internal & External)

I. Plan of the Project - 20 marks

II. Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

III. Individual initiative - 15 marks

2. Viva-Voce / Internal& External - 20 marks

TOTAL - 100 marks

PASSING MINIMUM:

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

Third Year

**SKILL BASED ELECTIVE COURSE –II
BASICS OF GOODS AND SERVICE TAX
(Theory)**

Semester-VI

Code:

Credit: 2

LEARNING OBJECTIVES:

- To Understand the Basics of GST.
- To Study the Registration and Computation of GST.
- To Acquaint the Students with Filing of Returns.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

UNIT -I :

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST-Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act- 2017- Title and Definitions- Administration.

UNIT- II:

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST)

UNIT –III:

Input Tax Credit (ITC)- Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice- Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill- HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit

UNIT-IV:

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

UNIT –V:

GST and technology -Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design &Implementation Framework GSTN. Goods And Service Tax Suvidha Provider (GSP) - Concept.

Theory 80% Problems 20%

UNIT VI CURRENT CONTOURS (for continuous internal assessment only)

REFERENCE BOOKS:

1. V.S Datey – Taxman's: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Practice, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide To Goods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10. GST for laymen, CA Apeshika Solanki, 2021, Bloomsbury India.

WEBSITE

1. <https://www.taxmann.com/academy/>
2. <https://gstcouncil.gov.in/>

COURSE OUTCOME

- The students will get a general understanding of the GST law in the country
- The students will provide an insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different levels.
