



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024

B.Com. Corporate Secretaryship under CBCS

(Applicable to the candidates admitted from the academic year 2016 -2017 onwards)

updated on 7-12-2017

Sem	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total	
						Int.	Ext.		
I	I	Language Course – I (LC) – Tamil*/Other Languages +#	6	3	3	25	75	100	
	II	English Language Course - I (ELC)	6	3	3	25	75	100	
	III	Core Course – I (CC) Financial Accounting		6	5	3	25	75	100
		Core Course – II (CC) Principles of Management		6	5	3	25	75	100
		Allied Course –I (AC) Corporate Communication		4	3	3	25	75	100
	IV	Value Education	2	2	3	25	75	100	
	Total			30	21				600
II	I	Language Course – II (LC) - Tamil*/Other Languages +#	6	3	3	25	75	100	
	II	English Language Course – II (ELC)	6	3	3	25	75	100	
	III	Core Course – III(CC) Advanced Financial Accounting		6	5	3	25	75	100
		Core Course – IV (CC) Commercial Law		6	5	3	25	75	100
		Allied Course – II (AC) Business Economics		4	3	3	25	75	100
		Environmental Studies	2	2	3	25	75	100	
Total			30	21				600	
III	I	Language Course – III (LC) Tamil*/Other Languages +#	6	3	3	25	75	100	
	II	English Language Course - III (ELC)	6	3	3	25	75	100	
	III	Core Course – V (CC) Company Law and Secretarial Practice-I		6	5	3	25	75	100
		Core Course – VI (CC) Cost Accounting		6	5	3	25	75	100
		Allied Course – III(AC) Business Tools for Decision Making		4	3	3	25	75	100
	IV	Non Major Elective I Elements of Company Law – for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10th +2 but opt for other languages in degree programme	2	2	3	25	75	100	
Total			30	21				600	

IV	I	Language Course –IV (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	III	Core Course – VII (CC) – Company Law and Secretarial Practice-II	5	5	3	25	75	100
		Core Course - VIII (CC)- Corporate Accounting	5	5	3	25	75	100
		Allied Course – IV (AC) Corporate Finance	4	3	3	25	75	100
	IV	Non Major Elective II Stock Markets in India – for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme	2	2	3	25	75	100
	V	Skill Based Elective I	2	2	3	25	75	100
TOTAL			30	23				700
V	III	Core Course – IX (CC) Advanced Corporate Accounting	5	5	3	25	75	100
		Core Course – X (CC) Income Tax Law and practice	5	5	3	25	75	100
		Core Course – XI (CC) Corporate Governance	5	5	3	25	75	100
		Core Course – XII (CC) Business and Legal Environment	5	5	3	25	75	100
		Major Based Elective – I Practical Auditing	4	3	3	25	75	100
	IV	Skill Based Elective – II	2	2	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
Total			30	29				800
VI	III	Core Course – X III (CC) Management Accounting	6	5	3	25	75	100
		Core Course – XIV (CC) Indirect Taxes	6	5	3	25	75	100
		Core Course – XV (CC) Industrial Law	6	5	3	25	75	100
		Major Based Elective II Securities Law and Financial Market	5	4	3	25	75	100
		Major Based Elective III Computer Applications in Business Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	6	4	*4	25	75	100
	V	Extension Activities		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
	Total			30	25			
Grand Total			180	140	-	-	-	3900

Language Part – I	-	4
English Part –II	-	4
Core Papers	-	15
Allied Papers	-	4
Non-Major Elective	-	2
Skill Based Elective	-	3
Major Based Elective	-	3
Environmental Studies	-	1
Value Education	-	1
Soft Skill Development	-	1
Gender Studies	-	1
Extension Activities	-	1 (1 Credit only)

* for those who studied Tamil up to 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

** Extension Activities shall be outside instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

- Basic Tamil I & II for other language students
- Special Tamil I & II for those who studied Tamil upto 10th or +2 but opt for other languages in degree programme

Note:

1. **Theory** Internal 25 marks External 75 marks

2. Theory & Practical:

Internal Assessment: Theory – 15 Marks; Practicals – 10 Marks.

University Examination : Theory - 45 Marks ; Practicals - 30 Marks

Separate passing minimum is prescribed for Internal and External

Passing Minimum

A candidate shall be declared to have passed in each course if he / she secures not less than 40 % marks out of 75 marks (i.e., 30 marks) in the University Examination (UE) and 40% out of 25 marks (i.e., 10 marks) in the Internal Assessment.(CIA)

CORE COURSE I
FINANCIAL ACCOUNTING

Objective: To help students learn and understand basic concepts of book keeping and accounting practically

UNIT I

Accounting- Origin- Definition, Types of Accounts- Accounting Rules- Fundamentals of Book Keeping – Accounting Concepts and Conventions – Indian Accounting Standards- International Accounting Standards.

UNIT II

Subsidiary books – Trial balance- Final accounts of a sole trader with adjustments.

UNIT III

Depreciation – Methods - Reserves and provisions Sinking Fund method (Theory only).

UNIT IV

Average due date – Account current- Bill of exchange- Accommodation bills.

UNIT V

Bank Reconciliation statement – Receipts and Payments, Income and Expenditure account and Balance sheet.

Text Book : *T.S.Reddy & A.Murthy : Financial Accounting, Margham Publications.*

Reference Books

1. *N.Vinayakam, P.L.Mani, K.L.Nagarajan , "Principles of Accountancy" S.Chand & Company Ltd.,*
2. *T.S.Grewal – "Introduction to Accountancy" S.Chand & Company Ltd.,*
3. *R.L.Gupta, V.K.Gupta, M.C.Shukla "Financial Accounting" Sultanchand & sons*
4. *T.S.Grewal, S.C.Gupta, S.P.Jain "Advanced Accountancy" Sultanchand & sons*
5. *K.L.Narang, S.N.Maheswari "Advanced Accountancy" Kalyani publishers.*
6. *S.K.Maheswari, T.S. Reddy, " Advanced Accountancy" Vikas Publications*

CORE COURSE II

PRINCIPLES OF MANAGEMENT

Objective: To understand the basic principles of managing a business organisation

UNIT I

Origin and meaning of Management – Management is Science or Art – Hawthorne studies – Functions of Management – Henry Fayol’s Principles of Management – F.W.Taylor’s Scientific Management.

UNIT II

Meaning and features of Planning – Types of Plans – Steps in the Process of Planning and decision making – Principles and theories of Organizing – Delegation of Authority – Meaning and Problems.

UNIT III

Meaning and Principles of Directing – Leadership – Types and Styles – Qualities of a Good Leader – Meaning and Scope of Motivation – Maslow’s Theory and X/Y theories of Motivation.

UNIT IV

Meaning and Scope of Co-ordination – Principles of Co-ordination – Meaning and Importance of Control – Steps in the Process of Controls.

UNIT V

Definitions and Characteristics of Change Management – Total Quality Management Risk Management- Six Sigma – Kaizen – Corporate Governance – Business Ethics – Corporate Social Responsibility.

Text Book :

1. **Dinkar Pagare** “Principles of Management”, Sultan Chand & Sons Publishers , New Delhi.

Reference Book:

1. **C.B.Gupta,** “ Business Management”, Sultan Chand & Sons Publisher.
2. **Sharma.R.K,** Shashi K. gupta “ Business Management” Kalyani Academic books,2015
3. **G. Murugesan,** “Principles of Management”, Laxmi Publications (P) Ltd.,New Delhi.
4. **Chandra Bose,** “Principles of Management”, PHI Learning, Delhi, 2015.
5. **Nerkar,** “Principles & Practice of Management”, Wiley E Textbooks.

ALLIED COURSE I

CORPORATE COMMUNICATION

Objective: To make the students understand the Concepts Principles and process of Communication in business practices.

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.

Text Book:

1. **RajendraPal & J.S.Korlahalli**, *Essentials of Business Communication*, Sultan chand & Sons Publication, New Delhi

Reference Book:

1. **R.S.N.Pillai and Bagavathi**, *Modern commercial correspondence*, Sultan Chand & Sons publication, New Delhi.2014
2. **NirmalSingh**, *Business communication Principles, Methods and Techniques*, Deep & Deep Publications Pvt Ltd., New delhi.2014
3. **RajendraPal**, *Business communication*, Sultan Chand & Sons publication, New Delhi.2014
4. **Varinder kumar**, *Business Communication*, Kalyani Academic Books, NewDelhi.2014
5. **Bisen,Vikaram**, *Business Communication*,NewAge International Publishers,2008

CORE COURSE III

ADVANCED FINANCIAL ACCOUNTING

Objective: To help students understand the accounting procedures of different forms of business organizations.

UNIT I

Branch Accounts – Types of Branches – Accounting treatment in respect of Dependent Branches – Debtors system – Stock & Debtors system only.

UNIT II

Consignment – Single entry system

UNIT III

Hire Purchase and Installment System – Default and Repossession

UNIT IV

Partnership Accounts – Admission of a Partner – Retirement of a Partner – Death of a Partner.

UNIT V

Dissolution of Partnership – Insolvency of a partner (Application of Garner Vs Murray rule) – Insolvency of all the partners.

Reference Book:

1. T.S. Reddy & A. Murthy – Financial Accounting
2. R.L. Gupta & V.K. Gupta – Financial Accounting
3. Jain & Narang - Financial Accounting
4. R.L.Gupta & Radhaswamy – Advanced Accounting
5. S.Parthasarathy & A. Jaffarulla – Financial Accounting

CORE COURSE IV
COMMERCIAL LAW

Objective: To facilitate the understanding of basic business legislations.

UNIT I

Sources of law- Law of contract – Nature –kinds-Essentials of valid contract-Offer-Acceptance- intention to create legal relations – considerations- capacity to contract.

UNIT II

Free consent – Mistake – Misrepresentations – fraud – coercion and undue Influence – Lawful object – Agreement not declared void – legal formalities.

UNIT III

Contingent contract – Performance of contract – Remedies for Breach of contract– Quasi contracts.

UNIT IV

Special contracts – Indemnity and guarantee – Agency – Bailment and pledge

UNIT V

Sale of Goods Act – 1930

Text Book:

1. *N.D.Kapoor* – “*Elements of Mercantile Law*”, Sultan Chand, Fifth edition 2007.

Reference Books:

1. “*Law relating Sale of Goods Act*” 1930
2. *M.C. Sukla*, “*A Manual of Mercantile Law*”Kalyani publications.
3. *S.R. Davar* , “*Mercantile law*”Sultan Chand & sons.
4. *R.S.N.Pillai& Bagavathi*, “*Business Law*”, S.Chand,Reprint 2009.
5. *M.C.Kuchhal& Vivek kuchhal*, “*Mercantile law*”, Vikas publications, 2014.

ALLIED COURSE II
BUSINESS ECONOMICS

Objective: To understand the concepts and application of economic tools in business.
(Theory only)

UNIT I

Business Economics – definition - Scope and Nature Art or Science –Concepts – relationship with other disciplines - Micro and Macro Economics relating to business.

UNIT II

Demand Analysis- Demand Schedule - Law of Demand- Demand curves- Elasticity of Demand- Demand forecasting - Indifference curve analysis- Marginal rate of substitution – Consumer’s equilibrium.

UNIT III

Production function-Factors of production - Isoquant analysis -scale of production- economies of large scale production and limitations.

UNIT IV

Supply-supply schedule-Law of supply-Supply curve-Elasticity of supply.Market structure- Equilibrium of firm and industry- Optimum firm. Meaning and characteristics of perfect, monopoly, duopoly oligopoly and monopolistic markets. Pricing under Perfect & Monopolistic competition

UNIT V

National Income- concept – Measurement – inequalities of income – Fiscal policy method. Public Finance – Definition – Scope - importance.

Text and Reference Books (Latest revised edition only)

1. S.Sankaran, .”**Business Economics**”Margam Publications, Chennai.
2. Misra and Puri, .”**Business Economics**”Himalaya Publications, Mumbai
3. MithaniD.M. .”**Business Economics**”,Himalaya Publications, Mumbai
4. K.P.M.Sundharam and sundharam,”**Business Economics**”sultanchand& co., New Delhi.
5. P.Ravilochanan, .”**Business Economics**”Ess Pee Kay Publishing House
6. P.N.Reddy and Appannaiah, .”**Business Economics**”S.Chand& Co., Chennai.
7. T.Aryamala, .”**Business Economics**”Vijay Nicole Imprints Private Limited, Chennai.

CORE COURSE - V

COMPANY LAW AND SECRETARIAL PRACTICE – I

- Objectives:** 1.To understand the Secretarial duties regarding formation of company
2. To understand the Secretarial duties regarding issue of Prospectus and 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 – one person 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

Text Book: Company Law – N.D. Kapoor

BOOKS RECOMMENDED

1. Company Law – M.C. Kuchal
2. Company Law – Avtarsigh
3. Company Law – Taxmann (P) Publications Ltd.,

CORE COURSE – VI

COST ACCOUNTING

Objectives ;

- 1.To facilitate the understanding of basic concepts and methods of Cost Accounting
- 2.To extend skill over problem solving and critical revelation in decision making in firms

UNIT - I

Definition – Meaning and Scope - Relationship of Cost Accounting with Financial Accounting– Concept and Classification — Types and Methods of Cost – Elements of Cost- Preparation of Cost Sheet.

UNIT – II

Material Control & Material costing-Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT – III

Labour cost accounting and control-Meaning - Computation and control over Labour cost - Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Methods of remunerating labour- Labour turnover.

UNIT – IV

Overhead Distribution-Classification of overhead – allocation and absorption of overhead.

UNIT - V

Different Costing Methods- Transport costing– Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production) Contract costing (simple problems only).

Note: Distribution of marks: Theory -20% and Problems- 80%

Text Book: Jain S.P, and Narang .K.L, “Cost Accounting”, Kalyani Publishers, New Delhi.

Reference books:

1. Pillai R.S.N and Bagavathi .V, “Cost Accounting”, Chand .S. & Company Ltd, New Delhi.
2. Iyyangar S. P, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi.
3. Saxena.V.K & Vashist .C.D, “Cost Accounting”, Sultan Chand, New Delhi.
4. Arora .M.N, “Cost Accounting”, Sultan Chand, NewDelhi 2005.
5. Maheswari. S .N, “Principles of Cost Accounting”, Sultan Chand & Sons, New Delhi, 2003.

ALLIED COURSE - III
BUSINESS TOOLS FOR DECISION MAKING

(Theory & Problem)

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 – Quartiles – Deciles – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness (Karl Pearson & Bowley methods only)

Unit III:

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

Unit IV:

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

Unit V:

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

(Problem 80% and Theory 20%)

Text and Reference Books (Latest revised edition only)

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

NON MAJOR ELECTIVE - I
ELEMENTS OF COMPANY LAW

Objectives : To understand the fundamentals of Companies Act 2013

UNIT I

Companies Act 2013 – Definition of company – Characteristics – Registration

UNIT II

Types of companies – Private Company – Public Company – Differences

UNIT III

Annual General Meeting – Annual Report – Meetings of Board of Directors – Notice – Minutes

UNIT IV

Memorandum of Association – Articles of Association

UNIT V

Shares – Types of shares – Stock – Debentures – Dividend

Text Book: Company Law – N.D.Kapoor

Books Recommended

1. Company Law – Taxmann (P) Publications Ltd.
2. Company Law – M.C.Kuchal

CORE COURSE – VII

COMPANY LAW AND SECRETARIAL PRACTICE - II

Objectives;

1. To understand the procedures of meetings conducted in companies
2. To understand the procedure for winding up of companies

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.

Text Book and Books Recommended;

1. Company Law – N.D. Kapoor
2. Company Law – M.C. Kuchal
3. Company Law – Avtarsingh
4. Company Law – Taxman (P) Publications Ltd.,

CORE COURSE - VIII
CORPORATE ACCOUNTING

Objectives;

1. To understand the accounting procedures regarding issue of shares, forfeiture
2. To understand the accounting procedures regarding issue and redemption of debentures
3. To understand the preparation of company final accounts

UNIT – I

Shares – definition – classes of shares – issue of shares for cash – for consideration other than cash – issue of shares at premium – issue of shares at discount – Calls in arrears - Calls in advance - forfeiture of shares – Re-issue of shares issued at par only.

UNIT – II

Redeemable preference shares – legal conditions – replacement of capital by fresh issue of capital – procedure for redemption.

UNIT – III

Issue of Debentures – Debentures discount – interest on Debenture – Provision for Redemption of Debenture – Redemption out of profit – redemption out of conversion – Own debentures - Ex- Interest and Cum Interest. (Sinking Fund excluded)

UNIT – IV

Profit prior to incorporation - Underwriting of shares and debentures - Final Accounts – content of final accounts – managerial remuneration – calculation of net profit for remuneration purposes – divisible profits – Dividends – interim dividend and final dividend.

UNIT V

Holding Companies (excluding inter-company holdings)

Text Book: Corporate Accounting : R.L. Gupta and S.Radhaswamy

BOOKS RECOMMENDED:

1. Corporate Accounting – Raman & Arulanandam
2. Corporate Accounting – Reddy & Murthy
3. Advanced Accounting – M.C. Shukla & T.S. Grewal
4. Advanced Accounting – Jain & Narang
5. Advanced Accounting – S.N. Maheshwari

ALLIED COURSE - IV
CORPORATE FINANCE

Objectives:

1. To learn the concept of Business Finance.
2. To understand the Application of Finance to Business.

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 of funds – 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.

Note: Distribution of marks: Theory- 80%, Problems- 20%.

Text Book: Shashi K.Gupta , Anju Gupta, “Business Finance”, Kalyani Publishers, New Delhi.

Reference Books:

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

NON MAJOR ELECTIVE - II
STOCK MARKETS IN INDIA

Objective: To understand about the stock markets and its significance

UNIT – I

Stock markets - meaning – definition – characteristics – functions – advantages- limitations.

UNIT - II

BSE – Administration - functions

UNIT – III

NSE – Administration - functions

UNIT – IV

SEBI- Administration – management – functions - Role and Powers.

UNIT – V

OTCEI- Dematerialization –Opening of Demat - SEBI Regulations

Text Book:

1.Gordon .E. & Natarajan ,“Financial Market & Services”,Himalaya Publishing House.

Reference Books:

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

CORE COURSE - IX
ADVANCED CORPORATE ACCOUNTING

Objective:

1. To understand the calculation of goodwill value and share values
2. To understand the process of amalgamation and absorption
3. To understand the accounting procedures regarding alteration of share capital
4. To understand the accounting procedures for liquidation of companies

UNIT-I

Goodwill – Definition – Factors affecting valuation of goodwill – Need – methods of valuation of goodwill - Simple profit method – Super profit method – Valuation of shares - methods – Net assets method – Yield method – Earning capacity method. – simple problems.

UNIT-II

Amalgamation, Absorption and External Reconstruction - purchase consideration - Method of calculation – liquidation expenses – Accounting Treatment in the books - Vendor company and purchasing company – dissenting share holders. (Internal company holdings and scheme for external reconstruction excluded).

UNIT-III

Alteration of share capital – Internal reconstruction (capital reduction) – Provisions affecting internal Reconstruction - Accounting procedure (scheme for internal reconstruction excluded)

UNIT-IV

Liquidation accounting – Order of payment – Preferential payment – Preference dividend – liquidator's Remuneration (statement of affairs and deficiency account excluded) -

UNIT-V

Bank accounts - legal requirements affecting final accounts – preparation of profit and loss account – Form A and Salient features – Balance sheet – Form B and salient features – profit and loss appropriation - Form C.

Text Book: Corporate Accounting : R.L. Gupta and S. Radhaswamy

BOOKS FOR REFERENCE

1. Advanced Accounting : M.C. Shukla and T.S. Grewal
2. Advanced Accounting: Jain and Narang
3. Corporate Accounting: Raman & Arulanandam
5. Corporate Accounting: Reddy and Murthy

CORE COURSE – X
INCOME TAX LAW AND PRACTICE

Objectives:

1. To understand the fundamentals of Income Tax Act 1961
2. To understand the calculation of taxable salary income
3. To understand the taxable income from house property
4. To understand the taxable income from businesses, capital gains and other source incomes.

UNIT – I

Income Tax Act 1961-Definitions – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, and Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms, AOP and Company –Exempted incomes.

UNIT – II

Salary – Allowances – Perquisites – Profit in lieu of salary, Deductions under section 80c – Computation of Income from Salary

UNIT – III

Income From House Property-Determination of annual value of let out house property – Self occupied house property, Deductions under section 24- Computation of Income from House Property.

Profits and Gains of Business or Profession – Deductions expressly allowed and Expressly Disallowed- Computation of Income from Business or Profession

UNIT – IV

Capital Gains –Capital Asset, Transfer, Deemed Transfer, Transaction not regarded as transfer, Types of Capital Gains, Exempted Capital Gains –Computation of Income from Capital Gains – Income from Other Sources.

UNIT – V

Clubbing of income – Set off carry forward of losses, Deductions under section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80I, 80U, Assessment of Individuals

Note: Distribution of marks: Theory- 20%, Problems-80%

Text Book: . Gaur and Narang, “Income Tax Law and Practice”, Kalyani Publishers New Delhi.

Reference Books:

1. Mehrotra .H.C, “Income Tax Law and Accounts”, Sahithya Bhavan Publishers.
2. Murthy .A, “Income Tax Law and Practice”, Vijay Nicole Imprints, Private Ltd.
3. Jain .R.K “Income Tax Law & Accounts”, SBPD Publications.
4. Reddy .T.S. & Hari Prasad Reddy .Y, “Income Tax Theory, Law & Practice”, Margham Publications.
5. Hariharan .N, “Income Tax Law & Practice”, Vijay Nicole.

CORE COURSE – XI
CORPORATE GOVERNANCE

Objectives:

1. To understand about corporate governance and role of Board of Directors in Corporate Governance.
2. 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 –I I

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

Text Book:

1. Singh S, “Corporate Governance”, Excell Books.

Reference Books:

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, SrilakshmiK.R.,Ganesh.N.K, “Corporate Governance”,Kalyani Academic books.
4. Gopalsamy. N, “A Guide to Corporate Governanace”,New Age International Publishers.

CORE COURSE – XII

BUSINESS AND LEGAL ENVIRONMENT

Objectives :

- 1.To Understand the Recent Corporate laws
2. To get a clear understanding about Environment laws and Patent law

UNIT - I

The Competition Act-2002- Objectives – Definitions- Competition Commission of India – Anti – Competitive Agreements – abuse of Deminal position – Regulation of combinations – Penalties

UNIT - II

Environment Laws

- a)Water (prevention and control of Pollution) Act – Various Boards functions and Powers
- b)Air (provision and control of pollution) Act 1981 – Various Boards functions and Powers.
- c)Environmental protection Act – 1986. legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority – Appearance before Environment Tribunal / Authority, Environment Audit.

UNIT - III

Foreign Exchange Management Act, 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange – Holding for Foreign Exchange etc- Current account transactions, Capital; account transactions – Export of goods and reviewed realization and repatriation of foreign exchange – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc

UNIT- IV

Patent Laws – Trademarks – Copyright - meaning, objectives, registration, and infringement

UNIT -V

Information Technology Act 2000- Digital signature-Recognition of electronic documents- Formation of contract- Data protection-Liability of intermediaries-Offences & Penalty

Text Book:

- 1.Gulshan Kapoor , “Corporate Laws”,Taxman Publication.

Reference Books:

1. Gulshan Kapoor,” Economic & Other Legislations”, Taxman Publication.
2. Gulshan. SS, “Mercantile law”,Excel Books.
3. ICSI Study Material, “Economic Laws”.
4. Garg.K.C,Sareen.V.K,MukeshSharma,“Industrial Law (Including Economic& Other Legislation)”,Kalyani Publishers.
5. Akhileshwar Pathak,“Legal Aspects of Business”, Mc Graw Hill Education (India) Pvt Ltd.

MAJOR BASED ELECTIVE – I

PRACTICAL AUDITING

Objectives:

1. To understand the nature, qualifications, rights and functions of auditors
2. To understand the duties involved in internal audit, internal control
3. To understand the intricacies involved in computer based auditing

UNIT I

Auditing - Definitions - Objective - Classification - Advantages and limitations of Auditing - Investigation vs auditing - Auditing standards -Professional conduct and ethics

UNIT II

Company Auditor - Qualities, Qualification, Disqualification, Appointment and Removal of authors - Rights, Duties and Liabilities of auditors- Independence of auditors. - Audit report - Types of opinion

UNIT III

Audit files - Audit Programme - Audit note book - Audit working paper - Internal Control - Internal Check -verification of evidence - Internal audit - Internal audit Vs External audit

UNIT IV

Vouching - objects - importance - vouching of cash transactions, receipts and payments - vouching of trade transactions - mode and object of verification - verification and valuation of assets - verification of liabilities - Auditor's duty as regards verification and valuation of assets and liabilities

UNIT V

Types of internal controls in a computer based system - characteristics of EDP environment - Problems in EDP environment - Internal controls in EDP environment - Audit approach in an EDP environment - Review of internal controls - Auditing in an EDP environment - Auditing through the computer - Auditing around the computer.

Text Book; Practical Auditing - Tandon. B. N. - S. Chand Publishers, New Delhi.

BOOKS RECOMMENDED

1. Auditing - Principles and Practices - Pradeep Kumar, Baldev Sachdeva and Jagwant Singh, Kalyani Publishers, Ludhiana -8.
2. Auditing - S. Kathiresan and V. Radha - Prasanna Publications, Chennai-5

CORE COURSE - XIII

MANAGEMENT ACCOUNTING

Objectives:

1. To impart knowledge in Management Accounting
2. To make them know about implication of Management techniques

UNIT-I

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting - Need and Significance of Management Accounting

UNIT-II

Ratio Analysis-Introduction –Advantages and Limitations of Ratio Analysis – Classification of Ratios - Analysis of liquidity – Solvency and Profitability Ratios – Construction of Balance Sheet

UNIT-III

Cash Flow and Fund Flow Statement-Working Capital – Working capital requirements and its computation – Fund Flow statement – Meaning and Preparation of Fund Flow Statement - Cash Flow statement – Meaning and Preparation of Cash Flow Statement as per Accounting Standard

UNIT-IV

Marginal costing and Break Even Analysis – Concept of Marginal Costing – Significance and limitations of marginal costing - Managerial applications of marginal costing – Cost-Volume-Profit Analysis or Break Even Analysis – Concepts and Terms in CVP analysis

UNIT-V

Budgeting and Budgetary control – Classification of Budgets – Preparation of cash budget, sales budget, purchase budget, material budget and flexible budget – Performance Budgeting – Zero Base Budgeting (ZBB)

Note: Distribution of marks: Theory -20% and Problems -80%

Text Book:

1. Ramachandran & Srinivasan , “Management Accounting”, Sriram Publications.

Reference Books:

1. Maheswari .S.N,“Management Accounting”, Sultan Chand & Sons, New Delhi.
2. Sharma and Gupta .S.K,“Management Accounting”, Kalyani Publishers, New Delhi.
3. Jain .S.P and Narang .K.L, “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. Bhattacharya .S.K, “Accounting and Management”, Vikas Publishing House.
5. Reddy .T.S,Hariprasad Reddy.Y, “Management Accounting”, Margham Publications.

CORE COURSE - XIV INDIRECT TAXES

Objectives:

- 1.To give an introduction to Indirect Taxation.
- 2.To familiarize the students with prevailing Act for indirect tax

UNIT-I

Introduction to Indirect Tax-Special features of Indirect Taxes - Contribution to government revenues – Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes

UNIT-II

Excise Duty-Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labeling and branding of goods- Valuation of excisable goods - Registration in Central Excise -Procedure for Registration - Automatic or Deemed Registration

UNIT-III

VAT: Terms and Definitions – VAT System in Tamilnadu – Registration of Dealers –Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – main features

UNIT-IV

Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST –Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration -Voluntary Registration - Security from dealer-registration procedure.

UNIT-V

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback

Text Book:

1. Dinkar pagare, “Business Taxation”, S.Chand Publications.

Reference Books:

1. Radha & Parameswaran, “IndirectTaxation”, Prasanna Publishers.
2. Akhileshwar Pathak & Savan Godiawala, “Business Taxation”, Tata McGraw Hill Education Private ltd., New Delhi.
3. Sethurajan .S & Singaravelu .K, “Indirect Taxation”, Speed Publishers.
4. Reddy. T.S & Hariprasad Reddy.Y, “Business Taxation”,Margham Publications.
5. Sareen Sharma VK, Ajay, “Indirect Tax Laws 2015”,Kalyani Publishers.

**CORE COURSE - XV
INDUSTRIAL LAW**

Objectives:

- 1.To understand the fundamental of acts applicable to industrial management
- 2.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

Text Book:

1. Kapoor. N.D, “Elements of Industrial Law”, Sultan Chand & Sons publishers, New Delhi.

Reference Books:

1. Kapoor .N.D, “Mercantile law”, Sultan Chand & Sons publishers, New Delhi
2. Garg K.C, Sareen, Mukesh Sharma V.K, Chawla .R.C, “Industrial law” (including economic and other legislations), Kalyani publishers
3. Garg.K.C.,Sareen, Alka Sharma V.K, Mukesh Sharma , “Industrial and Labour laws”, Kalyani Publishers.
4. Amandeep kaur ,“Industrial Relations and Labour laws”, Kalyani publishers.
5. Garg. K.C, Sareen V.K, Mukesh Sharma, “Business law – II”, Kalyani publisher

MAJOR BASED ELECTIVE II

SECURITIES LAW AND FINANCIAL MARKETS

Objectives:

1. To understand about the need and significance of the capital market
2. To make the student capable of understanding about the mutual funds.

UNIT - I

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 Stock exchange- 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

Text Book:

1. Gordon .E. & Natarajan ,“Financial Market & Services”,Himalaya Publishing House.

Reference Books:

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

MAJOR BASED ELECTIVE – III

COMPUTER APPLICATIONS IN BUSINESS

Objective:

To enable the students to know the importance of computer application in business.

(Theory - 60 marks ; UE: 45 ; IA: 15)

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 working with tables – opening, saving 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 formating work sheets – creating and formating 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 centres – Editing and deleting cost centres & categories – Usage of cost category and cost – centres 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.

(Practical – 40 marks UE: 30 marks IA:10 marks)

LIST OF PRACTICAL

MS (Unit I)

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

MS-Excel (Unit II)

1. Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts
3. Creating a list for the enclosures
4. Filtering the date using Auto filter custom filters using comparison operations
5. Creating Pivot tables

Accounting Package (Unit III,IV and V)

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

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.Joseph Anbarasu, Learntech Press