

**DEPARTMENT OF CORPORATE SECRETARYSHIP
SHIFT I**

LEARNING OBJECTIVES AND OUTCOMES

ACADEMIC YEAR 2020-2021

B. COM CORPORATE SECRETARYSHIP

PREAMBLE

The Curriculum of B.Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

I SEMESTER

I B. COM (CS)

FINANCIAL ACCOUNTING

OBJECTIVES:

- To enable the students to understand the system of preparing financial statements for various types of organisations.
- To familiarize the students with knowledge about financial reporting standards.
- To enable the students to know the basic principles in Financial Accounting.

UNIT I

Preparation of Financial Statement Final accounts of sole trading concern- Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non trading organisation

UNIT II

Depreciation and Insurance Claims Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method-Written down value method- Concept of useful life under Companies Act 2015 Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause (Loss of stock only)

UNIT III

Single entry system Meaning and Features of Single entry-Defects-Difference between single entry and double entry system-Methods of calculation of Profit-Statement of Affairs Method-Conversion Method

UNIT IV

Rectification of Errors and Bank Reconciliation Statement Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.

UNIT V

Hire Purchase and Instalment System Hire Purchase System- Default and repossession-Hire purchase trading account Instalment System-Calculation of Profit.

REFERENCE BOOKS:

1. Jain & Narang, Financial Accounting, Kalyani Publishers, NewDelhi
2. Reddy, T.S & Murthy,A. Financial Accounting, Margham Publications, Chennai
3. Shukla & Grewal, Advanced Accounting, S.Chand & Co. NewDelhi
4. Parthasarathy, S.& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

WEB REFERENCE:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.onlinelibrary.wiley.com

OUTCOMES:

- The students will be able to analyse and prepare financial statement of different types of organisations
- The students will be aware of the various amendments in financial reporting.
- The students can understand the errors in the accounting statement and rectify it.

BUSINESS COMMUNICATION

OBJECTIVES:

- To facilitate the students to understand the concept of Communication.
- To know the basic techniques of the modern forms of communication.
- To train the students in preparing the different business communication letters.

UNIT I

Communication Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letters – Layout.

UNIT II

Business Letters Kinds of Business Letters: Interview – Application for a situation – Interview -Appointment – Acknowledgement – Promotion – Enquiries – Reply letter – Orders – Sales letter – Circular letter – Complaint letter.

UNIT III

Correspondence Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

UNIT IV

Reports and Meetings Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

UNIT V

Forms of Communication Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites – uses of the various forms of communication.

RECOMMENDED TEXTS:

1. Mallika Nawal –Business Communication – CENGAGE
2. Pragyan Rath, K. Shalini , Debankita Ray - Corporate Communication – CENGAGE
3. C.B.Gupta - Essentil Business Communincation - CENGAGE
4. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
5. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
6. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
7. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
8. Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London.
9. Mary Ellen Guffey, Business Communication – Process and Product -International Thomson Publishing - Ohio.
10. Sundar K.A, Business communication Vijay Nicole imprints Pvt. Ltd., Chennai.

E- RESOURCES:

www.newagepublishers.com

www.managementstudyguide.com

www.businesscommunication.org

www.smallbusiness.chorn.com

OUTCOMES:

- Students understand the concept of communication.
- Students understand complex ideas in written and spoken formats.
- Students can prepare a suitable letter communication

NON MAJOR ELECTIVE
BASIC ELEMENTS OF LOGISTICS MANAGEMENT

OBJECTIVES:

- To familiarize with basic concepts of logistics and supply chain management
- To understand the escalating importance of logistics and supply-chain management as crucial
- To learn about Inventory management and physical distribution

UNIT I

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

UNIT- II

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

SUGGESTED READINGS:

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

OUTCOMES:

- To be aware of the distinction between the concept of supply chain and logistics
- Explain the distribution structure and analysis of different distribution modes.
- Explain distribution requirements planning and transport regulations

II SEMESTER
ADVANCED FINANCIAL ACCOUNTING

OBJECTIVES:

- To enable the students to understand the system of preparing financial statements for various types of organization
- To make the students to differentiate branch and departmental accounting
- To familiarize the students with knowledge about financial reporting standards

UNIT I

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

UNIT II

Departmental Accounts Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

UNIT III

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

UNIT IV

Partnership Accounts Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

UNIT V

Accounting Standards for financial reporting Objectives and uses of financial statements for users-Role of accounting standards Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS-Difference between Ind AS and IFRS

TEXT BOOKS:

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Raj Kumar Sah –Concepts Building Approach to Financial Accounting - CENGAGE, New Delhi
3. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

SUGGESTED READINGS:

1. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
3. Tulsian P.C.-Financial Accounting.
4. Parthasarathy, S .& Jaffarulla, A. Financial Accounting, Kalyani Publishers, NewDelhi

WEB REFERENCE:

www.accountingcoach.com

www.accountingstudyguide.com

www.futureaccountant.com

www.onlinelibrary.wiley.com

OUTCOMES:

- The students will be able to understand the preparation of financial statements for business units.
- To make the students understand about the concept of accounting risk.
- To enable the aspiring students to become account professional.

CORPORATE MANAGEMENT

OBJECTIVES:

- To make the students to understand the basic concept of management.
- To prepare the students to know about the significance of management in corporate world.
- To make the students to determine the organization structure, control system set up, etc.

UNIT I

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

UNIT II

Planning and Organising Planning – need and importance – forms – types – steps – decision making – types – process. Organisation – types – Organisation structure – Centralisation and Decentralisation – Departmentation.

UNIT III

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

UNIT IV

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

UNIT V

Direction and Control Direction – purpose – requirements of effective direction – motivation theories. Co-ordination – need, type and techniques for excellent co-ordination – controlling- meaning and importance – control process.

SUGGESTED READINGS:

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

OUTCOMES:

- To enable the students to plan, to organize, to co-ordinate and control.
- To make the students aware about the authority and power of management.
- To enable the students to make decision on their own.

NON MAJOR ELECTIVE

EVERYDAY BANKING

OBJECTIVES:

- Students are able to be familiar with some basic daily banking procedures.
- To learn about how financial innovation led to the growth of banking system
- To understand the bank technology in terms of E-Money, E-Banking and E-Commerce

UNIT I

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

UNIT II

Online Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments – Loans – Repaymentfor Loans – other services. Mobile Banking – meaning – importance – Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles – Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.

SUGGESTED READINGS:

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

OUTCOMES:

- Acquire fundamental understanding of Banking
- Describe the context of today's banking services
- Describe the services offered by banking sector
- Explain the importance and operations of the banking system

III SEMESTER
II B. COM (CS)
CORPORATE ACCOUNTING I

OBJECTIVES:

- To impart knowledge and understanding of the concepts, principles and practices in Corporate Accounting in accordance with statutory requirements.
- To acquaint the students with the accounting procedures of Companies and provide them expansive coverage of the subject to enhance their accounting knowledge relating to Companies.
- To provide a strong conceptual foundation to enable students to pursue professional courses and equipping them with the required skills for future career options.

UNIT I

Shares – kinds of shares - Issue of Shares – Prorata allotment – Forfeiture - Reissue –Sweat Equity shares – Rights issue – Underwriting of Shares – Firm underwriting.

UNIT II

Preferences shares – Types of Preference Shares – issue and Redemption of preference shares – conditions for Redemption - Redemption out of Capital – Redemption out of profits – Capital redemption Reserve – Bonus issue – Buy Back of shares.

UNIT III

Debentures – Kinds- Issue of Debentures at par – premium – Discount – Loss on issue of Debentures – Conversion of Debentures –Redemption of debentures – Sinking fund Account – Purchase and cancellation of own debentures – Cum-interest and Ex-interest quotations.

UNIT IV

Acquisition of business – purchase consideration – Calculation of goodwill. – Profits prior to incorporation – Time Ratio – Sales Ratio – Treatment of pre-acquisition profit.

UNIT V

Preparation and presentation of Company Final Accounts – legal provisions – Format of Balance Sheet – Format of Profit and loss account – Preparation of balance sheet and Profit and loss account with Simple adjustments – Managerial Remuneration.

REFERENCE BOOKS:

1. R.L.Gupta – Corporate Accounting
2. Study material – CA intermediate – paper-5 – Advanced Accounting
3. Study material – ICSI – Executive programme – Module 2 – paper-5 – Corporate and Management Accounting
4. Jain & Narang – Company Accounts
5. T.S.Reddy & A.Murthy – Corporate Accounting
6. Shukla & Grewal – Advanced Accounting
7. Chakraborty – Advanced Accountancy

WEB REFERENCES:

https://www.icaai.org/post.html?post_id=14495

<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

OUTCOMES:

- The students understand the statutory provisions regarding preparation of final accounts of companies.
- The students become aware about accounting of different aspects of share capital and borrowings such as Equity share capital, Preference share capital, Debentures and Current Liabilities.
- The students acquire a broad-based knowledge on various aspects of accounting procedure in relation to acquisition of business.

COMPANY LAW AND SECRETARIAL PRACTICE II

OBJECTIVES:

- To acquire knowledge at practical and procedural aspects of a company formation and e-governance including digital signature and compliance requirements
- To understand the rules and regulations of Companies Act.
- To acquire the knowledge regarding the role of company secretary

UNIT I

BORROWING POWERS

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

UNIT II

COMPANY MANAGEMENT

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

UNIT III

MEETINGS and PROCEDURES

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

UNIT IV

DIVIDENDS, ACCOUNTS and AUDIT

Declaration and Payment of dividend and the legal procedure and compliance requirement.

Appointment of auditors – Internal and Branch audit, Statutory audit, Secretarial Audit- Importance- Eligibility, Qualification and Disqualifications – Remuneration – Powers and Duties- prohibited Services – Auditors report.

UNIT V

WINDING UP

Corporate restructuring – Special Courts- Mediation and conciliation Panel-Class action –Modes of Winding up-National Company Law Tribunal(NCLT) – Corporate Governance.

REFERENCE BOOKS:

1. Dr.B.Ravi – Company Law and Secretarial Practice (New Companies Act 2013).
2. V.Balachandran and M.Govindarajan - Company Law & Practice, Vijay Nicole, Chennai
3. Taxman's Companies Act, 2013, Taxman Publications, New Delhi.
4. Vinod Kothari, Understanding Companies Act 2013, Jain Book Agency, New Delhi.

OUTCOMES:

- To enable the students to become professional as Company secretary.
- To make students learn more about the different kinds of companies.
- To enable the students about the penalties for the default of company and in person.

STATISTICS I

OBJECTIVES:

- To provide a deeper understanding on the significance and relevance of Statistics in the present scenario.
- To throw light on various statistical tools and its implications.
- To impart knowledge on the applicability of varied statistical tools to solve problems.

UNIT I

Origin Meaning, Definition and Characteristics of Statistics – Uses and Limitations -

Sources of Statistical data – Primary and Secondary – Collection of Primary Data – Direct Personal, Indirect Oral, Mailed Questionnaire and Schedule Methods – Collection of Secondary Data.

UNIT II

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

UNIT III

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

UNIT IV

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation

UNIT V

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

REFERENCE BOOKS:

1. S.P.Gupta – Statistical Methods
2. D.N.Gupta – Business Statistics
3. Elements of Statistics – B.N.Asthana
4. R.S.N.Pillai&B.Bhagavathi – Statistics

OUTCOMES:

- Enables the students to understand the importance of statistics in every sphere of activity.
- The knowledge about statistical tools helps in pursuit of social science research in future
- The students are able to analyse and solve practical problems in statistics

IV SEMESTER CORPORATE ACCOUNTING II

OBJECTIVES:

- To provide with fundamental knowledge on the various options for restructuring of companies and related accounting procedure
- To make the students understand the applications of Accounting Transactions in Corporate Sector
- To provide a broad-based knowledge on various aspects of accounting procedure in Corporate Restructuring

UNIT I

Amalgamations – meaning – types - AS 14 – Conditions - Amalgamation in the nature of Merger – Amalgamation in the nature of purchase – Pooling of interest method – Purchase method – Calculation of purchase consideration – Entries in the books of Transferor and Transferee company (intercompany investments excluded)

UNIT II

Reconstruction – meaning – Difference between internal and external reconstruction – Methods –Capital Reduction – Journal entries – Resultant balance sheet.

UNIT III

Liquidation – Calculation of Liquidator’s Remuneration - Liquidator’s final statement of receipts and payments

UNIT IV

Goodwill - meaning – factors – Methods of calculation – Simple average profit – Weighted Average profit – Calculation of Adjusted profit – Calculation of Average capital employed – Normal profit - Super profits method – Capitalization method - Annuity methods – Sliding scale method.

UNIT V

Valuation of shares – need – methods – Net asset basis or Intrinsic value method - Yield method – valuation based on rate of dividend – valuation based on rate of earnings - valuation based on price earnings ratio – Capitalizations factor – Valuation based on productivity factor – Fair value of shares.

REFERENCE BOOKS:

1. R.L.Gupta – Corporate Accounting
2. Study material – CA intermediate – paper-5 – Advanced Accounting
3. Study material – ICSI – Executive programme – Module 2 – paper-5 – Corporate and Management Accounting
4. Jain & Narang – Company Accounts
5. T.S.Reddy & A.Murthy – Corporate Accounting
6. Shukla & Grewal – Advanced Accounting
7. Chakraborty – Advanced Accountancy

WEB REFERENCES:

https://www.icaai.org/post.html?post_id=14495

<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

OUTCOMES:

- The students are able to distinguish between Internal Reconstruction and External Reconstruction. They acquire knowledge on Amalgamation of companies in the nature of Merger or Purchase.
- They understand the concept of Liquidation and role of Liquidator. They are able to work out problems based on these concepts.
- They gain knowledge on Holding Companies and Subsidiary Companies and learn to prepare Consolidated Financial Statements.

BUSINESS MANAGEMENT

OBJECTIVES:

- To help the students to use appropriate integrative frameworks to identify company-wide problems and discern between their causes and symptoms.
- Enact strategy, including management of contingencies, emergent strategies and other modifications to existing plans.
- Create a shared vision and mobilize energy toward goal achievement; manage organizational change and communication; overcome resistance to change.
- To help the students to develop cognizance of the importance of management principles
- To enable the students to analyse and understand the environment of the organisation
- To help the students gain understanding of the functions and responsibilities of the managers

UNIT I MANAGEMENT

Importance - Definition – Nature and Scope of Management process - Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of Thought and approaches.

UNIT II PLANNING

Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Nature and Types of Policies – Decision-making – Process of Decision-making –Types.

UNIT III ORGANIZING

Types of Organizations – Organization Structure – Span of Control and Committees - Departmentalization – Informal Organization.

UNIT IV DIRECTING

Authority – Delegation – Decentralization – Difference between Authority and Power – Responsibility – Direction – Nature and Purpose.- Motivation- Theories of Motivation- Monetary and Non- Monetary Incentives.

UNIT V CO-ORDINATING AND CONTROLLING

Co-ordination – Need, Type and Techniques and Requisites for excellent Co-ordination – Controlling – Meaning and Importance – Control Process.

REFERENCE BOOKS:

1. Wehrich and Koontz – Essentials of Management
2. DinakarPagare – Principles of Management
3. C.B.Gupta – Business Management
4. L.M.Prasad – Principles of Management

OUTCOMES:

- Understand the concept related to business understand the complexities associated with management of human resources in the organisations and integrate the learning in handling these complexities.
- Identify the ethical and legal parameters within the business environment
- Integrate the principles of ethics and social responsibility in business decision-making.
- Apply the basic concepts of organizational behaviour at the individual, group, and organisational levels to improve the effectiveness of an organisation.
- Use creative thinking to synthesize ideas and expertise, and take appropriate risk in developing innovative approaches to address business problems.

STATISTICS II

OBJECTIVES:

- To enable the students to acquire in-depth knowledge about statistics and its uses.
- To persuade the students to analyse and understand statistical problems.
- To acquaint the students on the uses of varied statistical tools.

UNIT I

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

UNIT II

Regression Analysis – Meaning and Importance – Regression Equations.

UNIT III

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

UNIT IV

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

UNIT V

Interpolation and Extrapolation – Definition and Uses - Newtons, Lagrange and Binomial Expansion methods.

REFERENCE BOOKS:

1. S.P.Gupta – Statistical Methods
2. D.N.Gupta – Business Statistics
3. Elements of Statistics – B.N.Asthana
4. R.S.N.Pillai & B.Bhagavathi – Statistics

OUTCOMES:

- The students are made to understand the scope of statistics in the global arena.
- Students acquire knowledge to solve practical problems on statistics with the application of various statistical tools.
- The students are exposed to ample practical problems in statistics which widens their knowledge.

ENVIRONMENTAL STUDIES

OBJECTIVES:

- Overall understanding of the natural resources
- Basic understanding of the eco system and its diversity
- Acquaintance on various environmental challenges induced due unplanned anthropogenic activities

UNIT I INTRODUCTION TO ENVIRONMENTAL STUDIES

Multidisciplinary nature of environmental studies;

Scope and importance; concept of sustainability and sustainable development.

UNIT II ECOSYSTEM

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem:

Food chains, food webs and ecological succession,

Case studies of the following ecosystem:

- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

UNIT III NATURAL RESOURCES: RENEWABLE AND NON — RENEWABLE RESOURCES

- Land resources and land use change: Land degradation, soil erosion and desertification.
- Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water : Use and over —exploitation of surface and ground water, floods, droughts, conflicts over water(international and inter-state).
- Energy resources : Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

UNIT IV BIODIVERSITY AND CONSERVATION

- Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hot spots

- India as a mega- biodiversity nation, Endangered and endemic species of India.
- Threats to biodiversity : Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservations of biodiversity : In-situ and Ex-situ Conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

UNIT V

ENVIRONMENTAL POLLUTION

- Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution.
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste
- Pollution case studies.

UNIT VI

ENVIRONMENTAL POLICIES & PRACTICES

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD)
- Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.

UNIT VII

HUMAN COMMUNITIES AND THE ENVIRONMENT

- Human population growth, impacts on environment, human health and welfare.
- Resettlement and rehabilitation of projects affected persons; case studies.
- Disaster management: floods, earthquake, cyclone and landslides.
- Environmental movements : Chipko, Silent Valley, Bishnois of Rajasthan.
- Environmental ethics : Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies(e.g. CNG Vehicles in Delhi)

UNIT VIII

FIELD WORK

- Visit to an area to document environmental assets: river/ forest/ floral fauna etc.
- Visit to a local polluted site — Urban / Rural/ Industrial/ Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystem- pond, river, Delhi Ridge etc.

REFERENCE BOOKS :

1. Dr. G.Rajah, Basic Environmental Studies, Margham Publications.
2. Carson , R. 2002.Silent Spring, Houghton Mifflin Harcourt.
3. Gadgil , M.,& Guha, R. 1993.This Fissured Land: An Ecological History of India. Univ.of California Press.
4. Glesson, B. and Low, N.(eds.)1999. Global Ethics and Environment, London, Routledge.
5. Gleick,P.H.1993.Water Crisis. Pacific Institute for Studies in Dev.,Environment & Security. Stockholm Env.Institute, Oxford Univ.Press.
6. Groom, Martha J., Gary K.Meffe, and Carl Ronald Carroll. Principles of Conservation Biology. Sunderland: Sinauer Associates,2006.
7. Grumbine,R.Edward, and Pandit,M.K2013.Threats from India's Himalayas dams .Science,339:36-37
8. McCully,P.1996.Rivers no more :the environmental effects of dams(pp.29-64).Zed books.
9. McNeill,John R.2000.Something New Under the Sun: An Environmental History of the Twentieth Century.
10. Odum,E.P.,Odum, H.T.& Andrees,J.1971.Fundamental of Ecology. Philadelphia Saunders.
11. Pepper,I.L.,Gerba,C.P &
12. Brusseau,M.L.2011.Environmental and Pollution Science. Academic Press.
13. Rao,M.N.& Datta,A.K1987.Waste Water Treatment. Oxford and IBH Publishing Co.Pvt.Ltd.
14. Raven,P.H.,Hassenzahl,D.M & Berg,L.R.2012 Environment.8 th edition. John Willey & sons.
15. Rosencranz, A., Divan,S.,& Noble, M.L.2001.Environmental law and policy in India. Tirupathi 1992.
16. Sengupta,R.2003.Ecology and Economics: An approach to sustainable development.OUP
17. Singh,J.S.,Singh,S.P and
18. Gupta,S.R.2014.Ecology,Environmental Science and Conservation. S.Chand Publishing, New Delhi.
19. Sodhi,N.S.,Gibson,L.&Raven
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21. Thapar,V.1998.Land of the Tiger: A Natural History of the Indian Subcontinent.
22. Warren,C.E.1971.Biology and water Pollution Control. WB Saunders.
23. Willson,E.O.2006. The Creation: An appeal to save life on earth..New York: Norton.
24. World Commission on Environment and Development.1987.Our Common Future. Oxford University Press.

OUTCOMES:

- The natural resources and their importance for the sustenance of the life and recognize the need to conserve the natural resources
- The concepts of ecosystem and its functions in the environment
- The biodiversity of India and the threats to biodiversity, and conservation practices to protect the biodiversity
- The students submit a report based on contemporary topics relating to the environmental change

V SEMESTER

III B. COM (CS)

MANAGEMENT ACCOUNTING

OBJECTIVES:

- To orient the students about the meaning, importance, scope and limitations of Management Accounting.
- To make the students to understand the different methods of analysing the financial statements through Comparative Statements, Common-size Statements, Trend Analysis and Ratio Analysis.
- To analyse meaning, objectives, merits and limitations of Fund Flow Statements, Cash Flow Statements and Marginal Costing.

UNIT I

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

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

UNIT II

Ratio analysis - interpretation, benefits and limitations. Classifications of ratios - liquidity, profitability, turnover, Computation of ratios – Preparation of Balance sheet.

UNIT III

Funds – meaning – schedule of changes in working capital – Funds from operation – Fund flow Statement – AS 3 – Cash flow from Operating Activities - Direct Method – Indirect Method – Investment Activities – Financing Activities - Cash Flow Statements – (Simple problems Only)

UNIT IV

Budget and budgetary control- meaning, objectives, merits and demerits - types of budgets- production, cash and flexible budgets.

UNIT V

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

REFERENCE BOOKS:

1. Dr. Maheswari S.N.- Management Accounting
2. Chadwick- The Essence of Management Accounting
3. Charles T. Horngren and Gary N. Sundem- Introduction to management accounting
4. Sharma and ShashiK.Gupta- Management accounting
5. T.S. Reddy &Y. Hari Prasad Reddy.
6. Hansen/ Mowen- Cost management accounting and control.

OUTCOMES:

- The students had the knowledge about the Management Accounting.
- The students were able to interpret the financial statements through Comparative Statements, Common – size Statements, Trend Analysis and Ratio Analysis.
- The students were able to prepare Fund Flow Statements, Cash Flow Statements and find out the Break-even point and Cost- Volume – Profit Analysis.

SECURITIES LAW AND MARKET OPERATIONS

OBJECTIVES:

- To acquire the knowledge of various aspects pertaining to securities market.
- To understand the laws and regulations essential for the efficient conduct of markets for securities.
- To enable the students to understand the process of SENSEX, NIFTY etc.

UNIT I

INTRODUCTION

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

UNIT II

STOCK MARKET

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

UNIT III

STOCK EXCHANGES

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

UNIT IV

TRADING PATTERN IN OTCEI AND NSE

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

UNIT V

DEMAT TRADING & MUTUAL FUNDS

Meaning and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading; Role of Depositories and Custodial Services.

Introduction, definitions, types, risks involved, performance evaluation and SEBI regulations for mutual funds.

REFERENCE BOOKS:

1. Gupta, L.C. : Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. MachiRaju, H.R. : Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi. Web site of bseindia.com. nse-india.com.
3. Chandratre K.R.; et al : Capital Issue, SEBI & Listing; Bharat Publishing_House, New Delhi.
4. Raghunathan V: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi.
5. ICSI - Study Material - Securities Law & Regulations of Financial Markets

OUTCOMES:

- The students are able to analyse the investments made in securities market.
- The students instrumental to the functioning of securities market.
- The students are aware about the guidelines of SEBI in of securities market.

INCOME TAX LAW AND PRACTICE – I

OBJECTIVES:

- To enable the students to gain knowledge of the provisions of the Income Tax Act and their obligations.
- To impart knowledge of the basic principles underlying the important provisions of the Income Tax law relating to residential status, Incidence of tax and the various heads of Incomes namely, Salaries, House Property and Profits and Gains from Business and Profession
- To Imbibe the knowledge on procedure of Assessment, types of assessment and filing of return.

UNIT I

BASIC CONCEPTS

Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income

RESIDENTIAL STATUS, INCIDENCE OF TAX & BASIS OF CHARGE:

Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax.

EXEMPTED INCOMES

Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

UNIT II

INCOME FROM SALARIES

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

UNIT III

INCOME FROM HOUSE PROPERTY

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

UNIT IV

PROFITS AND GAINS OF BUSINESS AND PROFESSION

Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.

UNIT V

ADMINISTRATION OF INCOME TAX ACT

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

REFERENCE BOOKS:

1. Dr. Vinod K Singhania & Dr. Kapil Singhania - Income Tax.
2. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Income Tax theory, law and practice.
3. V.P. Gaur & D.B. Narang - Income Tax law and practice.

OUTCOMES:

- Students can able to explain the exempted incomes and identify the residential status of a person and incidence of tax
- Students can able to Compute taxable salary income including taxable allowances and perquisites and also able to Assess the Annual value and income from a property which is self - occupied and let out
- Students can able to Compute Business and Professional Income considering the various allowable and inadmissible expenses

COMMERCIAL LAW

OBJECTIVES:

- To highlight the provisions of Law governing the General contract and Special Contract.
- To enable the students to understand the legal Remedies available in the Law to the Business and other people.
- To provide basic understanding and working knowledge about the important commercial laws in India.

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

REFERENCE BOOKS:

1. N.D.Kapoor – Mercantile Law
2. Avatar Singh - Mercantile Law
3. M.C.Shukla – Mercantile Law

OUTCOMES:

- On the completion of syllabus students will understand the basic provisions of contract Act.
- Demonstrate an understanding of the Legal Environment of Business.
- Enables the students to have clarity on various laws relating to Agency, Sale of Goods and contract of Indemnity and Guarantee

ENTREPRENEURIAL DEVELOPMENT

OBJECTIVES:

- To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour expected of an entrepreneur.
- To identify significant changes and trends which create business opportunities and to analyse the environment for new start-ups.
- To provide conceptual exposure on converting idea into successful entrepreneurial firm.

UNIT I

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

UNIT II

Entrepreneurial Development – Agencies - Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute - All India Financial Institutions (IDBI, IFCI, ICICI, IRDBI.)

UNIT III

PROJECT MANAGEMENT

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

UNIT IV

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

UNIT V

ECONOMIC DEVELOPMENT & ENTREPRENEURIAL GROWTH

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

REFERENCE BOOKS:

1. Srinivasn N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai- Project Management
4. Jayashree Suresh- Entrepreneurial Development

5. Holt- Entrepreneurship- New venture creation
6. J.S. Saini& S.K. Dhameja- Entrepreneurship & Small business
7. P.C. Jain- Handbook for New entrepreneurs
8. Dr. C.B. Gupta & Dr. S.S. Khanka- Entrepreneurship & small business

OUTCOMES:

- Students will understand the basic concepts of entrepreneurship.
- Students will identify the business opportunities and become familiar with the procedures for about starting new start - ups and
- Students gain knowledge regarding preparation of project proposal to attract investment for starting new ventures.

VALUE EDUCATION

OBJECTIVES:

- To impart significance of Value Education in the current scenario
- To inculcate ethical, ideological, social and aesthetic values in student community
- To sensitize the students on aspects such as Human Rights, Environment and Ecological balance and Social evils and the ways to tackle them

UNIT I

Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living – balancing the outer and inner – Body, Mind and Intellectual level – Duties and responsibilities.

UNIT II

Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness, Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking.

UNIT III

Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr.A P J Kalam's ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.

UNIT IV

Environment and Ecological balance – interdependence of all beings – living and non-living. The binding of man and nature – Environment conservation and enrichment.

UNIT V

Social Evils – Corruption, Cyber crime, Terrorism – Alcoholism, Drug addiction – Dowry – Domestic violence – untouchability – female infanticide – atrocities against women – How to tackle them.

REFERENCE BOOKS:

1. M.G. Chitakra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003.
2. Chakravarthy, S.K: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
3. Satchidananda, M.K: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991.
4. Das, M.S. & Gupta, V.K.: Social Values among Young adults: A changing Scenario, M.D. Publications, New Delhi, 1995.

5. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
6. Ruhela, S.P.: Human Values and education, Sterling Publications, New Delhi, 1986.
7. Kaul, G.N.: Values and Education in Independent Indian, Associated Publishers, Mumbai, 1975.
8. NCERT, Education in Values, New Delhi, 1992.
9. Swami Budhananda (1983) How to Build Character A Primer : Rmakrishna Mission, New Delhi.
10. A Culture Heritage of India (4 Vols.), Bharatiya Vidya Bhuvan, Bombay, (Selected Chapters only)
11. For Life, For the future : Reserves and Remains – UNESCO Publication.
12. Values, A Vedanta Kesari Presentation, Sri Ramakrishna Math, Chennai, 1996.
13. Swami Vivekananda, Youth and Modern India, Ramakrishna Mission, Chennai.
14. Swami Vivekananda, Call to the Youth for Nation Building, Advaita Ashrama, Calcutta.
15. Awakening Indians to India, Chinmayananda Mission, 2003.

OUTCOMES:

- The Value System imparted tends to influence attitudes and behaviour of students. This helps them to solve common human problems
- The ethics inculcated contributes in forming true human being who are able to face life and make it meaningful
- The students who are sensitized about Human Rights, Environment and Ecological balance and Social evils are able to build a progressive community.

VI SEMESTER

COST ACCOUNTING

OBJECTIVES:

- To create awareness about the objectives, advantages and disadvantages of Cost Accounting.
- To orient the students with Materials Costing, Labour Costing and Apportionment, Redistribution and Absorption of Overheads.
- To analyse the different methods of Cost Accounting

UNIT I

COST ACCOUNTING

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

UNIT II

MATERIALS

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

UNIT III

LABOUR

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

UNIT IV

OVERHEADS: (Factory, Administration, Selling and Distribution)

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

UNIT V

METHODS OF COSTING:

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

REFERENCE BOOKS:

1. B.K.Bhar – Cost Accounts
2. Jain & Narang – Cost and Management Accounts
3. S.N.Maheshwari – Cost & Management Accounts
4. S.P.Iyengar – Cost and Management Accounting
5. T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting

OUTCOMES:

- The students were able distinguish between Cost Accounting, Financial Accounting and Management Accounting.
- The students were able to prepare Cost sheets, different methods of Labour costs, appropriation and redistribution of overheads.
- The students were able to solve problems regarding Unit costing, Operating costing and Process costing.

INDUSTRIAL LAWS

OBJECTIVES:

- To acquaint the students with the basic principles of industrial law
- To gain insight on various legal Acts passed to protect the wealth, safety & welfare of the employees.
- To update the students on the key concept, application, procedures & case laws relating to industrial functioning

UNIT I

FACTORIES ACT 1948

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

UNIT II

INDUSTRIAL DISPUTES ACT 1947

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

UNIT III

THE WORKMEN COMPENSATION ACT 1923

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

UNIT IV

EMPLOYEES STATE INSURANCE ACT 1948

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

UNIT V

EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISION ACT, 1952

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

REFERENCE BOOKS:

1. N.D.Kapoor – Industrial Law.
2. P.C.Tripathi - Industrial Law.
3. Dr.M.R.Sreenivasan - Industrial Law.

OUTCOMES:

- Gives clarity to the students on how to provide social security & timely monetary assistance to industrial employees.
- To teach the students that a good work place adds to one prosperity thereby in creating the welfare of the nation.
- Prepares the students to strive for the welfare of the workers & their protection from exploitation.

INCOME TAX LAW AND PRACTICE-II

OBJECTIVES:

- To impart knowledge about the provisions of Income tax law relating to capital gains, Income from other sources, Clubbing and set off and carry forward of losses
- To gain knowledge about the different deductions from Gross total Income
- To enable the students to gain knowledge of the provisions of the Income Tax Act relating to computation of Net Income and Tax Liability of Individuals

UNIT I

CAPITAL GAINS

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

UNIT II

INCOME FROM OTHER SOURCES

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

UNIT III

AGGREGATION OF INCOME

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

SET-OFF AND CARRY FORWARD OF LOSSES:

Provisions relating to Set-off & Carry forward and Set-off of Losses.

UNIT IV

DEDUCTIONS FROM GROSS TOTAL INCOME:

Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only)

UNIT V

ASSESSMENT OF INDIVIDUALS

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals.

REFERENCE BOOKS:

1. Dr. Vinod K Singhania & Dr. Kapil Singhania - Income Tax.
2. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Income Tax theory, law and practice.
3. V.P. Gaur & D.B. Narang - Income Tax law and practice.

OUTCOMES:

- Students can able to Compute the Income from capital gains, other sources and outline the provisions relating to clubbing, set off and carry forward of losses
- Students can able to Outline the various deductions available under Section 80 C to 80 U and develop tax planning skills
- Students can able to compute the total income and tax liability of Individuals

GOODS AND SERVICE TAX AND CUSTOMS LAWS

OBJECTIVES:

- To impart conceptual understanding of the provisions of the novel indirect tax law
- To highlight the students about Customs Duty.
- To facilitate the students to gain knowledge of GST.

UNIT I

Direct and Indirect Taxes – Features of Indirect Taxes - Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST

UNIT II

Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act) - Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act.)

UNIT III

Levy and collection of CGST & IGST – Composition levy - Input Tax Credit – Eligibility and conditions – Registration – Persons liable for registration – Compulsory registration – Procedure for registration- Amendment of registration- Cancellation of registration.- Tax invoice, Credit and Debit Notes

UNIT IV

The Customs Act, 1962 - Definitions- Territorial Waters of India, High Seas, Indian Customs Water- Levy and Collection of Customs duty - Types of Custom Duties, Valuation of goods .

UNIT V

Customs Procedures, Import and Export Procedures, Baggage Rules & Exemptions

REFERENCE BOOKS:

1. GST and Customs Law – V.Balachandran – Sultanchand & Sons New Delhi
2. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
3. Understanding GST : Kamal Garg, Barat's Publication.
4. Indirect Taxes – Datey – Tax man publications
5. Study Material – CA intermediate Paper 4B – Indirect Taxes- Module 1 & 2
6. Study Material – CA final- paper 8- Indirect Tax laws- Modules 1 & 2

WEB REFERENES

www.gst.gov.in

<http://www.cbic.gov.in/>

<https://cleartax.in/s/gst-law-goods-and-services-tax>

<https://www.profitbooks.net/gst-india-overview/>

<https://www.investopedia.com/terms/g/gst.asp>

<https://gst.taxmann.com/>

OUTCOMES:

- To enable the students to understand the concepts of GST, types and procedures of assessment.
- To prepare the students to handle regulatory compliance under the GST laws.
- To make the students understand the concept of Supply, Forward Charge Mechanism, Reverse Charge Mechanism, and Benefits of GST.

INSTITUTIONAL TRAINING

OBJECTIVES:

- To create a natural interest of practical aspect of the Corporate Secretaryship course.
- To understand the challenges and problems faced by the corporate world and the ways to overcome it.
- To prepare the students to become professionals like Chartered Accountants, Cost Accountants and Company Secretaries.

Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

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

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

- (a) Office Management
- (b) Secretarial Practice.

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

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

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

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

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

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

NOTE:

The paper on Institutional Training shall carry hundred marks and Internal and External Viva - Voce based on a report submitted by the candidate, under the guidance of the faculty member of the respective colleges assisted by the training officers of the Institutions providing training.

The students undergoing training in Chartered Accountant/Cost Accountant /Company Secretary's office shall prepare a report on any Public Ltd Company Listed in BSE or NSE. The Report shall include information about the profile products, projects, milestones, performance specifically analysis of financial performance for the past 5 years of the selected company.

The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall value the report. The marks shall be sent to the University before 31st March of the Third year. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

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

OUTCOMES:

- The students were able to have a practical exposure of the corporate world.
- The students were able to identify the challenges faced by the organisation and a sincere attempt is made to solve it.
- The students are equipped to be a professional such as Chartered Accountants, Cost Accountants and Company Secretaries.