

**POST GRADUATE DEPARTMENT OF  
CORPORATE SECRETARYSHIP  
(Academic Year 2021 -2022)**

**B.COM CS**

## DETAILS OF STAFF PROFILE

S.No	NAME	QUALIFICATION	DESIGNATION
1.	Dr. P.RADHIKA	M.Com.,M.Phil.,M.C.S., Ph.D	Mentor & Associate Professor
2.	Dr. LEJI ALEYAMMA GEORGE	M.Com.,M.Phil.,M.C.S., Ph.D	Head & Associate Professor
3.	Dr. L.UMA MAGESWARI	M.Com.,M.Phil.,M.C.S., Ph.D	Associate Professor
4.	Dr. S.SUMATHI	M.Com.,M.Phil.,M.C.S., Ph.D	Associate Professor
5.	Dr.G.M.DEIVANAYAGI	M.A(C.S)., M.Phil., Ph.D	Assistant Professor
6.	Dr.R.MARY GEETHAM	M.Com.,B.Ed.,M.Phil., SET.,Ph.D	Assistant Professor
7.	Dr.J.JOSEPHINE VIRGINIA SHARMILA	M.Com(C.S).,M.Phil, SET.,Ph.D	Assistant Professor
8.	Dr.MAYA ELIZABETH AUGUSTINE	M.Com.,M.Phil.,B.Ed.,P.hD	Assistant Professor
9.	Dr.A.UMA MAHESWARI	M.A(C.S)., M.Phil., Ph.D	Assistant Professor
10.	MS.V.SUVEETHA	M.Com(C.S).,SET	Assistant Professor
11.	MS.K.SHARMILA	M.Com(C.S)., M.Phil(C.S).,NET,JRF	Assistant Professor
12.	MS.K.SARANYA	M.Com.,M.Phil.,SET	Assistant Professor

### DEPARTMENT STAFF DESIGNATION

S.NO	NAME OF THE STAFF	DESIGNATION
1.	Dr. G. REVATHI	HEAD & ASST.PROFESSOR
2.	Dr. G. VARALAKSHMI	ASSISTANT PROFESSOR
3.	Dr.K.UMADEVI	ASSISTANT PROFESSOR
4.	Dr.B.PUNITHA	ASSISTANT PROFESSOR
5.	Dr.U.THIRIPURASUNDARI	ASSISTANT PROFESSOR
6.	Ms.P.PRIYA	ASSISTANT PROFESSOR
7.	DR.V.LEELAVATHY	ASSISTANT PROFESSOR
8.	DR.R.SARANYA	ASSISTANT PROFESSOR
9.	DR.S.RAMYA	ASSISTANT PROFESSOR

## **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.

## **PROGRAM OUTCOME**

- 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.
- The prime Objective of the course is to create a world class academic environment in the field of commerce and Business.
- On completing the course students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study
  - a. Proficient Knowledge about Laws, Rules And Regulations
  - b. Interpretation of Financial Statements
  - c. Interpersonal Communication

## **SEMESTER 1 FINANCIAL ACCOUNTING**

### **COURSE OBJECTIVES**

1. To develop an understanding of the framework of accounting concepts, principles, and procedures that governs the format of financial statements.
2. To acquire knowledge on various methods on depreciation and insurance claim.
3. To provide fundamental knowledge of Single-entry system and to differentiate single entry system from double entry system.
4. To obtain a solid understanding on the preparation of final accounts, Depreciation Account, Bank Reconciliation Statement and Hire Purchase Trading Account.
5. To prepare hire purchase trading account and to differentiate the hire purchase system from instalment purchase system

### **SYLLABUS**

#### **UNIT I**

Preparation of Financial Statement (20 Hours)

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 (20 Hours)

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 (15 Hours)

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 (20 Hours)

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

## UNIT V

Hire Purchase and Instalment System (15 Hours)

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

## COURSE OUTCOMES

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

1. Understand the elements, uses, and limitations of financial statements. Preparation of Profit and Loss account and Balance Sheet.
2. Briefly explained the various types of Depreciation. Preparation of Depreciation Account.
3. Illustrate and apply the accounting principles for rectifying error and preparing the Bank Reconciliation Statement.
4. Understands the difference between the Single Entry and Double Entry System and preparation of Profit and Loss Account and Statement of Affairs.
5. Preparation of Hire Purchase Trading Account and Instalment Purchase System.

## REFERENCE BOOKS

1. Lt Bhupinder – principles of Financial Accounting – CENGAGE, New Delhi
2. Jain & Narang, Financial Accounting, Kalyani Publishers, NewDelhi
3. Reddy, T.S & Murthy,A. Financial Accounting, Margham, Publications, Chennai

## MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	M	S	S

<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	M	S
<b>CO5</b>	S	S	M	S	S

Key : S- Strong; M-Medium; L-Low

## **BUSINESS COMMUNICATION**

### **COURSE OBJECTIVES**

1. To make the students to understand the basic concepts of communication and their importance in different forms of business
2. To equip the students in writing different forms of business correspondence, reports and enhancing their speaking skills
3. To provide fundamental knowledge on drafting business letters.
4. To acquire knowledge on meeting, agenda and minutes.
5. To provide fundamental knowledge on modern forms of communication

### **SYLLABUS**

#### **UNIT I (20 Hours)**

##### **Communication**

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

#### **UNIT II (20 Hours)**

##### **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 (15 Hours)**

##### **Correspondence**

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



## UNIT IV

### Reports and Meetings (15 Hours)

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

## UNIT V (20 Hours)

### Forms of Communication

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

## COURSE OUTCOMES

1. Explain the different terms in Business Communication
2. Describe the hints for drafting different forms of business correspondence.
3. Illustrate the different forms of business correspondence.
4. Preparation of Minutes, Agenda and Repot of Meeting.
5. Acquire knowledge of Modern Forms of Communication.

## REFERENCE BOOKS

1. Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability; Thomas Wheelen, J. David Hunger, Alan N. Hoffman, and Chuck Bamford; Pearson
3. Cost Management: A Strategic Emphasis; Edward Blocher, David Stout, Paul Juras, and Gary Cokins; McG raw Hill.

## MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	M	S	S

<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	M	S
<b>CO5</b>	S	S	S	S	M

Key : S- Strong; M-Medium; L-Low

## **ALLIED PAPER I – INTERNATIONAL TRADE**

### **COURSE OBJECTIVES**

1. To acquire specialised knowledge in international trade
2. To learn about WTO and how globalisation of Economy takes place.
3. To have a wider knowledge about Ricardian theory and opportunity cost .
4. To know about the Balance of payments and their disequilibrium and its remedies.
5. To acquire knowledge about the functioning of IMF and IMS

### **SYLLABUS:**

#### **UNIT 1**

Theories of International Trade – Ricardo – Haberlers Opportunity cost -Heckscher Ohlin theorem.

#### **UNIT – II**

Trade policy – case for protection – Regional integration – European Union – EEC- UNCTAD – GATT – Asian – Development Bank.

#### **UNIT III**

WTO – Functions of WTO – An Overview.

#### **UNIT IV**

Balance of payments – Disequilibrium – Remedies – Exchange control – Purchasing Power parity Theory.

#### **UNIT V**

International monetary system – IMF – SDR – International liquidity – IBRD.

outcomes:

- 1.Enable to learn the functions of foreign exchange market.
- 2.To understand the mechanics of the working of foreign exchange markets.
- 3.To visualize the role of foreign capital and investments in enhancing growth.
- 4.Functions and working of international financial institutions towards trade and development.
5. To perceive the pros and cons of trade and its importance.

#### **Reference Books:**

1. K.R.Gupta – International Economics, Atlantic Publisher Distributors Pvt Ltd.
2. P. Saravanan – International Marketing

3. S.Sankaran – Money, Banking and International Trade, Margham Publication, Chennai.
4. Francis Cherunilam – International Trade and Export Management, Himalaya Publishing House.

#### MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	M	M
CO4	S	S	S	S	M
CO5	S	S	S	S	S

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### SEMESTER II ADVANCED FINANCIAL ACCOUNTING

#### COURSE OBJECTIVES

1. To analyse difference between wholesale profit and retail profit in branch accounts.
2. To identify the basis of allocation of expenses in departmental accounts
3. To provide fundamental knowledge on partnership.
4. To enable the students to apply the conceptual principles and to develop an expertise in handling the accounts and thereby to increase their level of understanding about Partnership firms & Insolvency
5. To explain the Objectives and uses of financial statements for users and role of accounting standards.

## SYLLABUS

### Unit I (20 Hours)

#### Branch Accounts

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

### Unit II (15 Hours)

#### Departmental Accounts

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

### Unit III (20 Hours)

#### Partnership Accounts

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

### Unit IV (20 Hours)

#### 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 (15 Hours)

#### 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.

## COURSE OUTCOMES

1. Calculation of Branch accounts Wholesale profit and Retail Profit
2. Interpret the basic allocation of expenses in Department accounts and explain the Inter Department transfer at Cost or Selling price
3. Interpret the financial result after admission, retirement and death of a partner and explain different accounting policies. Define & examine the accounting principles, underlying financial statements and their implementation in partnership firms.
4. Demonstrate the various lists in the preparation of statement of affairs when an individual is insolvent & list out the items for deficiency account. Discuss the case Garner Vs. Murray and solve problems relating to insolvency of partners.
5. Explain the objectives and requirements of Ind AS and IFRS.

## REFERENCE BOOKS

1. Gupta, R. L & Gupta, V. K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T. S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.

## MAPPING – COURSE OUTCOME WITH PROGRAMME OUTCOME

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	M
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	S	M	M
<b>CO5</b>	S	S	S	M	M

Key : S- Strong; M-Medium; L-Low

# **CORPORATE MANAGEMENT**

## **COURSE OBJECTIVES**

1. To help the students gain understanding of the functions and responsibilities of a manager.
2. To provide the basic understanding of the management and techniques to be used in the performance of the managerial job.
3. To prepare the students to know about the significance of management in corporate world
4. To enhance the students' knowledge about Human Resource Management and Personnel Management.
5. To enable the students to understand the concept of Performance Appraisal and Incentive Methods

## **Syllabus**

### **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 non monetary- welfare and social security measures.

### **UNIT V - Direction and Control**

Direction – purpose – requirements of effective direction – motivation theories. Coordination – need, type and techniques for excellent coordination – controlling- meaning and importance – control process.

## **COURSE OUTCOME**

- 1.Students learn about the fundamentals of Management and its extent of application,scientific management theories are being covered.
- 2.To develop good understanding to the students about management and organisation related terms.
3. Understand the difficulties associated with management and integrate the learning in handling these complexities.
- 4.To provide the students ideas about different levels of management.
- 5.To elucidate the different functions of Planning,Organising,Directing and Controlling.

## **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

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<b>CO1</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>

Key: S-Strong, M-Medium/Moderate, L-Low

## **Allied Paper II - BUSINESS ECONOMICS**

### **COURSE OBJECTIVES**

1. To make the students to understand the basic concepts of economics
2. To prepare the students to know about the demand and supply, laws of production and consumer behaviour
- 3.To help students learn about the various costs and the concept of efficiency.
- 4.To learn about the concepts of Indifference curves and law of diminishing marginal utility.
5. To know about the various pricing and different market structure.

### **UNIT I**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit

and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

## **UNIT II**

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

## **UNIT III**

Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

## **UNIT IV**

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

## **UNIT V**

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

## **COURSE OUTCOME**

1. Students should be able to understand the basic micro and macro economic concepts.
2. An overview about the various aspects of demand and supply and supply concepts.
3. To acquire knowledge on the concepts of short run and long run production function.
4. To learn more about consumer Behaviour and equi marginal utility.
5. An insight into the product pricing and pricing objectives and methods.

## **Reference Books:**

1. Shankaran S, Business Economics - Margham Publications - Ch -17
2. Mehta P L, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
5. Chaudhary C M, Business Economics - RBSA Publishers - Jaipur - 03.
6. Ahuja H L, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.



## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	M	M
CO4	S	S	S	S	M
CO5	S	S	S	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

### SEMESTER III

### CORPORATE ACCOUNTING

#### COURSE OBJECTIVES

- 1.To make the students familiarise with corporate accounting procedures
2. To enable the students to acquire conceptual knowledge about the preparation of the company accounts.
- 3.To motivate the students to understand the various provisions of the Companies act.
- 4.To enable the students to learn accounting for larger organisations rather than smaller organisations or partnership firms where the requirements for filing accounts needs to be less rigorous.
- 5.To inculcate the practical knowledge about Profit and Loss Account & Balance sheet of Companies as per revised schedule VI.

#### Syllabus

##### UNIT – I Share Capital

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares

##### UNIT – II Debentures & Underwriting

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures

### **UNIT – III Final Accounts**

Final Accounts - Preparation of Profit & Loss account and Balance Sheet-  
Managerial Remuneration

### **UNIT –IV Valuation of Goodwill & Shares**

Valuation of Goodwill & Shares – Meaning – Methods of valuation

### **UNIT – V Accounting for Insurance Companies**

Insurance Accounts- Types- Final accounts of Life Insurance- Profit  
determination of Life Insurance

### **COURSE OUTCOMES**

- 1.The students will learn the accounting procedures of corporate undertaking and their financial statement preparations.
2. Students will have a practical knowledge of how the shares are issued and how accounting entries are made when the shares are issued at Par, Premium& discount and also about their forfeiture and reissue.
3. Fundamentals of Redemption of Preference shares and Debentures are covered  
and Procedures involved in underwriting of shares and debentures help them to understand how the corporate companies arrange for capital from various sources.
4. To facilitate the students to prepare final accounts of Joint stock Companies and to learn the various methods of valuation of shares / goodwill.
- 5.To inculcate the knowledge about Accounting for Insurance Companies

### **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

Key: S-Strong, M-Medium/Moderate, L-Low

## **COMPANY LAW & SECRETARIAL PRACTICE**

### **COURSE OBJECTIVES**

1. To know how a company is evolved and how to prepare MOA and AOA for a company and the basic requirements and responsibilities of a Company secretary
2. To acquire knowledge on how to draft a prospectus and details about share capital, also about secretarial duties
3. To highlight the process involved in becoming a member and shareholder of a company, importance of nomination and their rights and responsibilities
4. To understand about the different types of directors in a company and secretarial duties regarding the board meeting held in a company
5. To understand the process of winding up of a company and how NCLT plays role in winding up process

### **UNIT I**

#### **INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY**

Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration – Effects of registration – Doctrine of constructive notice – Ultra Vires and indoor management – lifting of Corporate veil. Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

### **UNIT II**

#### **PROSPECTUS & SHARE CAPITAL**

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for misstatement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus. Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

### **UNIT III -**

#### **MEMBERS AND SHAREHOLDERS**

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

### **UNIT IV**

#### **KEY MANAGERIAL PERSONNEL AND MEETINGS**

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification. Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice, Agenda, minutes and resolution – Secretarial duties in meetings

### **UNIT V**

#### **WINDING UP**

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel.

### **COURSE OUTCOME**

1. The students are able to get the clear image of how a company works and are aware about company secretary requirements
2. The students are now aware how to invest in share capital and duties to be performed as a secretary of a company.
3. The students are able to get an in-depth knowledge on how they can become a member and shareholder of a company and how to nominate a member
4. The students are enlightened about the director's and managerial role to be performed and duties to be performed as a secretary to hold a meeting in a company.
5. The students gain practical knowledge regarding modes of winding up of a company and how a company approaches NCLT regarding any issues

## REFERENCE BOOK:

1. Dr. B. Ravi – Company Law and Secretarial Practice ( New Companies Act 2013)
2. N. D Kapoor – Company Law, Sultan Chand & Sons, New Delhi
3. Gaffoor&Thothadri – Company Law and Secretarial Practice, Vijay Nicole Prints, Chennai
4. V.Balachandran and M.Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prints, Chennai
5. Taxman’s Companies Act 2013 - Taxman Publications, New Delhi
6. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.
7. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

## E – learning resources

- [www.indianlawjournal.org](http://www.indianlawjournal.org)
- [www.icsi.edu](http://www.icsi.edu)
- [www.clioindia.com](http://www.clioindia.com)

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CO1	S	M	M	S	S
CO2	S	S	M	M	S
CO3	S	S	S	M	M
CO4	S	M	S	S	M
CO5	S	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **ALLIED PAPER III**

### **BUSINESS STATISTICS**

#### **COURSE OBJECTIVES**

1. To understand basic of statistics and how data is collected and represented.
2. To understand various measures of central tendency and various measures of variation
3. To get an in-depth knowledge about formulas applied in correlation and regression
4. To understand components of time series and methods of computation of seasonal indices
5. To understand the concept of index numbers and its usage

#### **UNIT-I Introduction**

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data-Presentation of Statistical Data-Graphs and Diagrams

#### **UNIT-II Measures of Central Tendency and Measures of Variation**

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skewness and Kurtosis- Lorenz Curve

#### **UNIT-III Correlation and Regression Analysis**

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.

#### **UNIT- IV Time Series**

Analysis of Time Series-Causes of Variation in Time Series Data - Components of Time Series- Additive and Multiplicative Models- Determination of Trend By Semi Average, Moving Average and Least Square( Linear Second Degree And Exponential) Methods-Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

#### **UNIT-V Index Numbers**

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers - Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting - Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control

## **COURSE OUTCOMES**

1. The students are able to plan the collected data using statistical measures and make decisions based on data
2. The students gain practical knowledge of classifying data and getting the central position of given data
3. The students are able to analysis and describe the correlation between two variables
4. The students get an insight to see what factors influence certain variables from time to time
5. The students are able to measures the types of quantitative changes under any given field such as agriculture, industrial, etc

## **SUGGESTED READINGS**

1. Dhingra IC & MP Gupta, Lectures In Business Statistics, Sultan chandandSons, New Delhi 2009
2. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods)Sultan chand and Sons, New Delhi, 9th Edition 2013
3. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
4. Richard Levin and David Rubin, Statistics for Management, Prentice HallOf India, New Delhi, 2011, 7th Edition

## **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>

Key: S-Strong, M-Medium/Moderate, L-Low

## **SEMESTER IV**

### **ADVANCED CORPORATE ACCOUNTING**

#### **COURSE OBJECTIVES**

1. To provide the students with an understanding of accounting procedures for corporate restructuring.
2. To make the students understand the applications of Accounting Transactions in the Corporate Sector.
3. To enable the students to gain ability to solve problems relating to holding company accounts, liquidation of companies and other accounts.
4. To understand the meaning of holding companies and explain the procedures to determine the amount of goodwill, CR and Minority Interest.
5. To understand the concept of Non performing Asset and preparation of balance sheet.

#### **SYLLABUS**

**UNIT I:-** Internal Reconstruction Meaning - Alteration of share capital – Accounting Procedures.

**UNIT II:-** Amalgamation, Absorption & External Reconstruction Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

**UNIT III:-** Liquidation Meaning – Preparation of Liquidator’s Final Statement of Accounts – Calculation of Liquidator Remuneration.

**UNIT IV:** -Consolidation Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts

**.UNIT V:** - Accounting For Banking Companies Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.



Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

### **COURSE OUTCOMES**

1. The students will be able to understand the procedures of corporate restructuring and to prepare the various accounting statements.
2. To develop the procedure involved in amalgamation of companies and absorption of companies and illustrate the implication of unethical accounting practices on the society.
3. Critically analyse and assess complex information at a theoretical level to develop and understand problem solving skills with respect to corporate insolvency.
4. The students are able to present financial information about the parent and its subsidiary company.
5. It enables the students to prepare the bank financial accounts and transactions smoothly

### **TEXT BOOK:**

1.Raj Kumar Sah - Concepts Building Approach to Corporate Accounting - CENGAGE , New Delhi.

2.Gupta, R.L. & Radhaswamy ,M., Advanced Accounts, Sultan Chand & Sons, New Delhi.

### **REFERENCE BOOKS:**

1. Jain, S.P. & Narang K.L., Advanced Accounts – Kalyani Publishers.

2. Reddy, T.S & Murthy, A, Corporate Accounting, Margham Publications, Chennai.

3. Shukla, M.C. & Grewal, J.S, Advanced Accounts, S.Chand and Company, New Delhi

### **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>

Key: S-Strong, M-Medium/Moderate, L-Low

## **INDIRECT TAXATION**

### **COURSE OBJECTIVES**

1. To facilitate the students to gain knowledge of the principles of Indirect Taxation.
2. To enable the students to gain knowledge of Goods and Services (GST)
3. To acquire knowledge about assessment proceedings
4. To understand the basic provisions relating to audit under GST
5. To highlight the students about customs duty.

### **SYLLABUS**

#### **Unit I**

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance

#### **Unit II**

Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.

#### **Unit III**

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. Relevance of Cross Empowerments

#### **Unit IV**

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career avenues

#### **Unit V**

The custom duty- Levy and collection of customs duty- Organizations of custom departments Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes

## **COURSE OUTCOMES**

- 1.Able to understand taxation structure in India
- 2.Acquires clarity about the concept “One Nation One tax”
- 3.Enables students to gain knowledge about returns and refunds under GST and availability of input tax credit
- 4.Get acquainted with basic knowledge of provisions regarding audit , demand and recovery.
- 5.The students understands the levy of and exemptions from customs duty and also the offences and penalties under custom act 1962.

## **REFERENCE BOOKS**

- 1.Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi
- 2.Sweta Jain GST law and practice Taxmann Publishers, July 2017
- 3.V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
- 4.C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
5. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
- 6.Dr.M. Govindarajan- A practical guide send text publishers July 2017

## **MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	S	S
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## ALLIED PAPER IV

### SECURITIES LAW AND MARKET OPERATIONS

#### COURSE OBJECTIVES

1. To make students understand about how Primary market functions, to know the concerned players involved in new issue markets and to get the knowledge about how SEBI works
2. To acquire knowledge about various kinds of stock exchange and guidelines relating to them.
3. To gain knowledge about various types of financial instruments accessible in the new issue market.
4. To acquire knowledge about different kinds of trading system and market indexes
5. To understand salient features and functions of Credit rating agencies

#### SYLLABUS

##### UNIT I - Primary Market / New Issue Market

Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.

##### UNIT II - Secondary Market / Stock Exchange

Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.

**UNIT III - Financial Instruments in New Issue & Secondary Market** Treasury bills- Commercial bills- Certificate of deposits- Equity shares Preference shares- Sweat equity shares- Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.

##### UNIT IV - Mechanism of Stock Market Trading

Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps Market indexes – SENSEX, NIFTY & CNX NIFTY (Basic)

## UNIT V - Credit Rating Agency

Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL CARE

### Suggested Readings

1. Dr. L. Natarajan - Securities Laws & Market Operations, Margham Pub. Chennai.
2. K.Natarajan, E.Gordon – Financial market & Services, Himalaya publishing House,Mumbai.
3. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai.
4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research andDevelopment, Delhi
5. MachiRaju.H.R – Working of Stock Exchange in India, New Age International.
6. Chandrate K.R; et al : Capital issue, SEBI & Listing; Bharat Publishing House
7. V.K . Bhaliya – Financial Derivatives – Risk Management, Sultan Chand ltd, New Delhi.

### COURSE OUTCOMES

1. The students are able to understand how new issue markets works and get knowledge about actual players involved
2. The students are able to get in-depth knowledge about national level stock exchanges.
3. The students are aware about the guidelines of SEBI in the securities market.The students are now well aware about how they can actively participate in the stock exchange with the help of various financial instruments.
4. The students are able to practically understand the mechanism of stock exchange and the significance of market indexes
5. The students are exposed to practical knowledge about various credit rating agencies in India

### MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	M	S
CO3	S	S	S	M	M

<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>

Key: S-Strong, M-Medium/Moderate, L-Low

## **MANAGEMENT ACCOUNTING**

### **COURSE OBJECTIVES:**

1. To make the students gain knowledge on the techniques of Management Principles.
2. To enable the students to be able to obtain practical skills in tackling management problems.
3. To make the students understand ratio analysis and its application.
4. To make the students understand the concepts of cash flow and fund flow analysis.
5. To give insights on the methods of preparing different types of budgets.

### **SYLLABUS:**

#### **UNIT I: Introduction**

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

#### **UNIT II: Financial Statement Analysis**

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

#### **UNIT III: Ratio Analysis**

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

#### **UNIT IV: Fund Flow Analysis & Cash Flow Analysis**

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

#### **UNITV: Budgetary Control & Marginal Costing**

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget

– Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets.

**Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

**COURSE OUTCOMES:**

1. The students will understand the scope and importance of management accounting.
2. The student will know how to Develop and apply budgeting for planning and controlling purposes.
3. The students will learn how to prepare cash and fund flow analysis.
4. The students will understand the calculation of different types of ratios.
5. The students will gain knowledge on preparation of financial statement analysis.

**REFERENCES:**

1. Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd
2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting,
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publication.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College.

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CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	S	M
CO3	S	M	M	S	M
CO4	S	M	M	S	M
CO5	S	M	M	S	M

Key: S-Strong, M-Medium/Moderate, L-Low

## SECURITIES LAW AND MARKET OPERATIONS

### COURSE OBJECTIVES:

1. To make students understand about how Primary market functions, to know the concerned players involved in new issue markets and to get the knowledge about how SEBI works
2. To acquire knowledge about various kinds of stock exchange and guidelines relating to them.
3. To gain knowledge about various types of financial instruments accessible in the new issue market.
4. To acquire knowledge about different kinds of trading system and market indexes
5. To understand salient features and functions of Credit rating agencies

### SYLLABUS

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Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.

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#### UNIT IV - Mechanism of Stock Market Trading

Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps Market indexes – SENSEX, NIFTY & CNX NIFTY (Basic)

#### UNIT V - Credit Rating Agency

Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL CARE



## Suggested Readings

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2. K.Natarajan, E.Gordon – Financial market & Services, Himalaya publishing House,Mumbai.
3. S.Gurusamy – Securities Laws & Market operations, Vijay Nichole Prints, Chennai.
4. Gupta L.C – Stock Exchange Trading in India, Society for Capital Market Research andDevelopment, Delhi
5. MachiRaju.H.R – Working of Stock Exchange in India, New Age International.
6. Chandrate K.R; et al : Capital issue, SEBI & Listing; Bharat Publishing House
7. V.K . Bhaliya – Financial Derivatives – Risk Management, Sultan Chand ltd, New Delhi.

## COURSE OUTCOMES:

1. The students are able to understand how new issue markets works and get knowledge about actual players involved
2. The students are able to get in-depth knowledge about national level stock exchanges.
3. The students are aware about the guidelines of SEBI in the securities market.The students are now well aware about how they can actively participate in the stock exchange with the help of various financial instruments.
4. The students are able to practically understand the mechanism of stock exchange and the significance of market indexes
5. The students are exposed to practical knowledge about various credit rating agencies in India

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	M	S
CO3	S	S	S	M	M
CO4	S	M	S	S	M
CO5	S	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **INCOMETAX LAW AND PRACTICE- I**

### **COURSE OBJECTIVES**

1. To enable the students to identify the basic concepts, definitions and terms related to Income Tax and to determine the residential status of an individual and scope of total income.
2. To Understand the rules and provisions of income under the head Salary
3. To understand the concepts and learn to compute the income from House Property
4. To learn about the concepts and computation of income from Profits and Gains from Business or Profession
5. To enable the students to know about E-filing and submission of returns.

### **SYLLABUS**

**UNIT I: Introduction** Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income – Incomes Exempt from tax.

**UNIT II: Income from Salary** Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds – Deductions under Sec. 80.

**UNIT III: Income from House Property** Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

**UNIT IV: Profits and Gains from Business or Profession** Income from Business or Profession  
– Allowable expenses – Not allowable expenses - General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.

**UNIT V: E-filing & Submission of Returns** E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing - Fundamentals.

## COURSE OUTCOMES

1. Students would identify the technical terms related to Income Tax and would determine the Residential status of an individual and scope of total income.
2. Understands the rules and provisions of income under the head Salary
3. Familiarize with the computation of income from House property under different circumstances.
4. Understands the concepts and able to compute the income from Profits and Gains from Business or Profession
5. Gains practical knowledge in filing and submission of Income tax returns.

## REFERENCE BOOKS

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
3. Murthy, A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
4. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

## MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	M	S
CO4	S	S	M	S	S
CO5	S	S	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## COMMERCIAL LAW

### COURSE OBJECTIVES

- 1.To highlight the Provisions of Law governing the General Contract and Special Contract.
2. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.
3. To provide knowledge in the guidelines, rules and regulations overriding the objects listed on the sale of goods act.
- 4.To empower the students to anticipate the legal needs of the Companies and comprehend how laws and regulations can impact business in both positive and negative ways
- 5.To enable the students to learn the contracts in Day- to- Day life for Business and Profession.

### SYLLABUS

#### UNIT I:

Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts Contract Vs Agreement.

#### UNIT II:

Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

#### UNIT III: Performance of Contract

Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

#### UNIT IV: Sale of Goods Act

Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

#### UNIT V: Contemporary Issues in Business Law

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

## **COURSE OUTCOMES**

1. On the completion of the syllabus students will understand the basic provisions of Law, contract and legal remedies in the law.
- 2.To develop a good understanding to the students about the functioning and growth of the law.
- 3.Sale of Goods Act including formation of contract of sale and Rights of Unpaid sellers are learnt.
- 4.Performance of contract and Discharge of contract are covered.
- 5.Students learn the legal aspects of General Contracts and Specific Contracts

## **MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>CO3</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

Key: S-Strong, M-Medium/Moderate, L-Low

## **ENTREPRENEURIAL DEVELOPMENT**

### **COURSE OBJECTIVES**

1. To enable the students to understand the concepts of Entrepreneurship.
- 2.To learn the professional qualities of an entrepreneur.
- 3.To enable the students to know the effectiveness of manpower in entrepreneurship.
- 4.To highlight the students about various entrepreneurial development programmes and agencies.
- 5.To understand the role of entrepreneurship in the economic development of the country.

## **SYLLABUS**

### **Unit I : Concept of Entrepreneurship**

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

### **Unit II**

Commercial Banks - District Industries Centre - National Small Industries Corporation – Small Industries Development Organization - Small Industries Service Institute. All India Financial Institutions. SIPCOT and its objectives. MSME Sector and its coverage- Objectives of Ministry of MSME. Role and Functions of MICRO Small and Medium Enterprises -Development Organization (MSME - DO) - Objectives of SIDCO - Functions of Tamil Nadu SIDCO - IRBI and its Role. NABARD and its role in the Rural Development of India -Introduction to Micro Units Development Refinance Agency (MUDRA).

### **Unit III**

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) -Role, relevance and achievements - Role of Government in organizing EDPs-Critical evaluation.

### **Unit V**

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. Self-help groups and empowerment of Women in India - Financing SHG and their role in Micro-financing. Financial inclusion and its penetration in India, Challenges and Government role in Financial inclusion - Pradhan Mantri Jan- Dhan Yojana - Six Pillars of Its Mission objectives

## **COURSE OUTCOMES**

- 1.Students were able to understand the basic concepts of entrepreneurship
- 2.Acquires clarity about the various development agencies of entrepreneurship
- 3.Enables students to understand about various techniques of business idea generation.
- 4.Helps students in preparation of project report and understand about various business viability
- 5.Students get acquainted with benefits of entrepreneurship in economic growth.

## REFERENCE BOOKS

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House - 1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi.
3. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011, Delhi.
4. Arun Mittal & Gupta, S.L - Entrepreneurship Development, International Book House Pvt. Ltd, 2011, Mumbai.
5. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons
7. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai

## MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	M	M	S	S	M
CO3	M	M	S	S	M
CO4	S	M	S	S	M
CO5	S	M	S	S	M

Key: S-Strong, M-Medium/Moderate, L-Low

## SEMESTER VI

### COST ACCOUNTING

#### COURSE OBJECTIVES

1. To enable students to classify costs and prepare cost sheet
2. To equip students with the skill required to analyse and evaluate information for cost ascertainment, control and decision making.
3. To equip students with skills to ascertain labour cost.
4. To gain knowledge on ascertainment of the cost of goods & services accurately on cost control.
5. To enable students to understand the concept of simple process costing and to compute the total cost of providing services.

## **SYLLABUS**

**Unit 1** - 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 2** -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 3** - Labour- importance of labour cost control- various methods of wage payments- calculation of wages- methods of incentives (Bonus) scheme- Recording labour time- treatment of “overtime” and “idle time”- labour turnover (LTO)

**Unit 4** -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 5** - Methods of cost accounting- 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.

### **COURSE OUTCOME:**

1. The students will understand the concepts of cost accounting, methods and its usage in decision making and would be able to prepare a cost sheet for manufacturing and trading concerns.
2. To classify, measure and determine cost of the product , ascertain the stock levels and economic ordering quantity. Explain various methods of pricing material issues to prepare store ledger
3. To gain knowledge about methods of labour turnover, cash required for wage payment, Remuneration & Incentives, Time rate system, piece rate system, Premium and Bonus Plans.
4. To describe the methods of collection, allocation, apportionment and absorption of overheads, prepare overheads distribution summary.
5. Describe unit & job costing , computation of process loss and gain and its treatment. Discuss the cost accounting methods for service industries ( Operation & Operating costing )



## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	S	M	M	M
CO3	M	S	S	M	M
CO4	M	S	M	S	M
CO5	M	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## INDUSTRIAL LAW

### COURSE OBJECTIVES

- 1.To obtain knowledge on various rules and regulations in the industries
- 2.To gain insight on various legal Acts passed to protect the health, safety & welfare of the employees
- 3.To capable students to comprehend the legal framework governing industrial law
- 4.To explain the relevant laws governing organizational operations
- 5.To safeguard workers against exploitation.

### SYLLABUS

**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 –Defenses 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

### **COURSE OUTCOMES**

1.Learners will comprehend the Industrial Dispute Act 1947, Trade Union Act 1926 and various legal concepts such as Awards, Settlement, Strikes, Lockdowns, Lay -off and Retrenchment

2.Learners will be acquainted with the Payment of Wages Act 1948, Payment of Bonus Act 1965 and Payment of Gratuity Act 1972

3.Learners will procure the knowledge of Factory Act 1948, Workmen Compensation Act 1923, Employee State Insurance Act 1948 and Miscellaneous Provision Act 1948

4.Students should be able to illustrate the role of trade unions in the industrial setup

5.Enable the students to elaborate the concept of Industrial Relations.

6.Students should be able to outline the important causes and impact of industrial disputes.

### **REFERENCE BOOKS**

1. P.L. Malik- Handbook of Labour and Industrial Law (Old Edition),hard back 17 Edition

2. Industrial Law & Public Relations - Dr. M.R. Sreenivasan & C.D. Balaji, Margam Publication

3. P P S Gogna - A Textbook of Business and Industrial Laws, s.chand Publication

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	M	S
CO3	S	S	S	M	M
CO4	S	M	S	S	M
CO5	S	M	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## INCOMETAX LAW AND PRACTICE-II

### COURSE OBJECTIVES

1. To enable the students to compute the income under the head Capital Gain .help the Students to understand the relevance and significance of Tax.
2. To facilitate the students to compute under the head income from other sources.
- 3.To acquire knowledge regarding provisions of set-off and carry forward of losses along With deemed income.
- 4.To enable to compute total income of an individual after the deductions from section 80 C To 80 U and to compute tax liability of an individual.
5. To facilitate the students in understanding the Income Tax Authorities and various types of Assessment Procedures

### SYLLABUS

UNIT I: Income from Capital Gain Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital

Gains – Computation of Capital Gains.

UNIT II: Income from other sources Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income Permissible Deductions from Gross Total Income

Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB

, 80RRB,80U. Assessment of Individual – Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment – Best Judgement

Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

### **COURSE OUTCOMES**

- 1.Students able to compute income under the head “Income from Capital Gain
2. Students assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
3. Acquires knowledge regarding provisions of set-off and carry forward of losses along with deemed income.
4. Able to compute total income of an individual after defining deductions U/S 80 C to 80 U.
- 5.Gains knowledge of Income Tax Authorities and various types of Assessment Procedures

### **REFERENCE BOOKS**

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
- 2.Mehrotra- Income Tax Law &Accounts, Goyal, Sathiya Bhavan Publications.
- 3.Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Murthy.A, IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai
5. Hariharan N,IncomeTaxLaw&Practice,Vijay Nicole Imprints Pvt.Ltd.Chennai
6. Reddy, T.S.& Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, MarghamPublications, Chennai.

## MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## GST & CUSTOMS DUTY

### COURSE OBJECTIVES

1. To facilitate the students to gain knowledge of the principles of Indirect Taxation.
2. To enable the students to gain knowledge of Goods and Services (GST)
3. To acquire knowledge about assessment proceedings
4. To understand the basic provisions relating to audit under GST
5. To highlight the students about customs duty.

### SYLLABUS

#### Unit I

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance

#### Unit II

Background behind implementing GST- The need for GST- objectives of GST- Business impact- Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies –Composition Levy.

#### Unit III

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. Relevance of Cross Empowerments

#### **Unit IV**

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profitteering Authority – GST Practitioners – eligibility and Practice and Career avenues

#### **Unit V**

The custom duty- Levy and collection of customs duty- Organizations of custom departments Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes

#### **COURSE OUTCOMES**

- 1.Able to understand taxation structure in India
- 2.Acquires clarity about the concept “One Nation One tax”
- 3.Enables students to gain knowledge about returns and refunds under GST and availability of input tax credit
- 4.Get acquainted with basic knowledge of provisions regarding audit , demand and recovery.
- 5.The students understands the levy of and exemptions from customs duty and also the offences and penalties under custom act 1962.

#### **REFERENCE BOOKS**

- 1.Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law - CENGAGE , New Delhi
- 2.Sweta Jain GST law and practice Taxmann Publishers, July 2017
- 3.V.S.Daty – GST- Input Tax Credi- Taxmann Publishers, second edition August 2017
- 4.C.A. Anurag Pandey- Law and Practice of GST- Sumedha Publication House 2017
5. Dr.Vandana Banger- Beginners- Guide AadhayaPrakashan Publisher 2017
- 6.Dr.M. Govindarajan- A practical guide send text publishers July 2017

#### **MAPPING-COURSE OBJECTIVES WITH PROGRAMME OUTCOME**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	S	S
<b>CO2</b>	S	S	M	S	S
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	M	S	S
<b>CO5</b>	S	S	M	S	S

Key: S-Strong, M-Medium/Moderate, L-Low

## **INSTITUTIONAL TRAINING**

### **COURSE OBJECTIVES**

1. To bridge the gap between theory & practice and stimulate trainee's desire to face the challenges and problems in a corporate environment.
2. To get an overview of the practical aspects of company secretaryship
3. To enable the students to know about the functions of a Corporate Secretary.
4. To gain knowledge about office Management and Secretarial Practice.
5. To enhance the intern knowledge on Company's activities with emphasis on Secretarial services.

### **SYLLABUS**

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 Organisation/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. The training shall broadly relate to

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

### **OUTCOME:**

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

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

## MAPPING-COURSE OUTCOME WITH PROGRAMME OUTCOME

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	M
CO2	M	S	S	M	M
CO3	S	S	M	M	S
CO4	M	M	S	S	M
CO5	S	M	M	M	S

Key: S-Strong, M-Medium/Moderate, L-Low

## QUESTION PAPER PATTERN

Time 3 Hours

SUBJECT NAME	MARKS	TOTAL	SPECIAL INSTRUCTION IF ANY
THEORY PAPERS	PART A - 10 OUT OF 12 = $10 \times 2 = 10$ marks	75	
	PART B - 5 OUT OF 7 = $5 \times 5 = 25$ marks		
	PART C - 3 OUT OF 5 = $3 \times 10 = 30$ marks		
PRACTICAL PAPERS	PART A - 10 OUT OF 12 = $10 \times 2 = 10$ marks	75	80% Practical 20% Theory
	PART B - 5 OUT OF 7 = $5 \times 5 = 25$ marks		
	PART C - 3 OUT OF 5 = $3 \times 10 = 30$ marks		
INSTITUTIONAL TRAINING		100	Report & Internship

Signature of Head of the Department

Signature of Principal

