

UNIVERSITY OF MADRAS
B.Com.(Corporate Secretaryship) Degree Course
(With effect from the academic year 2019-2020)

ANNEXURE - II

REVISED SCHEME OF EXAMINATION

SEMESTER I

| Course Components | Name of the Course | Credits | Ins. Hrs | Int. Marks | Ext. Marks | Total |
|-------------------|--|---------|----------|------------|------------|-------|
| PART-I | Paper – I Language –I | 3 | 4 | 25 | 75 | 100 |
| PART-II | Paper – I English-I | 3 | 4 | 25 | 75 | 100 |
| PART-III | Core Paper – I - Financial Accounting | 4 | 6 | 25 | 75 | 100 |
| | Core Paper – II - Company Law and Secretarial Practice – I | 4 | 6 | 25 | 75 | 100 |
| | Allied Paper – I Any one of the following: 1. Corporate-E – Management 2. Marketing 3. Managerial Economics | 5 | 6 | 25 | 75 | 100 |
| PART-IV | Soft Skill-I | 3 | 2 | 50 | 50 | 100 |
| PART-IV | Non-Tamil Students : Basic Tamil Tamil Students : Non – Major Elective* | 2 | 2 | 25 | 75 | 100 |

SEMESTER II

| Course Components | Name of the Course | Credits | Ins. Hrs | Int. Marks | Ext. Marks | Total |
|-------------------|---|---------|----------|------------|------------|-------|
| PART-I | Paper –II Language -II | 3 | 4 | 25 | 75 | 100 |
| PART-II | Paper – II English-II | 3 | 4 | 25 | 75 | 100 |
| PART-III | Core Paper –III - Advanced Financial Accounting | 4 | 6 | 25 | 75 | 100 |
| PART-III- | Core Paper – IV - Human Resource Management | 4 | 6 | 25 | 75 | 100 |
| | Allied Paper -II Any one of the following: 4. Corporate Finance 5. Business Communication 6. International Trade | 5 | 6 | 25 | 75 | 100 |
| PART-IV | Soft Skill-II | 3 | 2 | 50 | 50 | 100 |
| PART-IV | Non-Tamil Students : Basic Tamil Tamil Students : Non – Major Elective* | 2 | 2 | 25 | 75 | 100 |

* Non-Major Elective – Any one of the following (Semester-wise)

I Semester

1. Fundamentals of Accounting
2. Fundamentals of Company Law
3. Basic Elements of Logistics Management
4. Introduction to Financial Markets

II Semester

1. Every day Banking
2. Basic Principles in Management
3. Fundamentals of Insurance
4. Basics of Corporate E– Management

THIRD SEMESTER

| Course Components | <i>Name of the Course</i> | <i>Credit</i> | <i>Ins. Hrs</i> | Int. Marks | <i>Ext. Marks</i> | Total |
|-------------------|--|---------------|-----------------|--|-------------------|--------------|
| PART-I | Paper –III - Language -III | 3 | 4 | 25 | 75 | 100 |
| PART-II | Paper – III - English-III | 3 | 4 | 25 | 75 | 100 |
| PART-III | Core Paper V - Corporate Accounting - I | 4 | 6 | 25 | 75 | 100 |
| | Core Paper VI - Company Law and Secretarial | 4 | 6 | 25 | 75 | 100 |
| | Allied Paper - III Any one of the following: 7. Statistics – I . 8. Auditing 9. Fair Trade Principles and Practices | 5 | 6 | 25 | 75 | 100 |
| PART – IV | Soft Skill - III | 3 | 2 | 50 | 50 | 100 |
| PART-IV | | | | Environmental Studies (Examination will be held in Semester IV) | | |

FOURTH SEMESTER

| Course Components | Name of the Course | Credit | Ins. Hrs | Int. Marks | Ext. Marks | Total |
|-------------------|--|---------------|-----------------|-------------------|-------------------|--------------|
| PART-I | Paper –IV - Language -IV | 3 | 4 | 25 | 75 | 100 |
| PART-II | Paper – IV - English-IV | 3 | 4 | 25 | 75 | 100 |
| PART-III | Core Paper- VII – Corporate Accounting – II | 4 | 6 | 25 | 75 | 100 |
| | Core Paper – VIII - Business Management | 4 | 6 | 25 | 75 | 100 |
| | Allied Paper - IV Any one of the following: 10. Statistics – II 11. Banking Theory Law and Practice 12. Elements of Insurance | 5 | 6 | 25 | 75 | 100 |
| PART – IV | Soft Skill - IV | 3 | 2 | 50 | 50 | 100 |
| PART-IV | Environmental Studies | 2 | 1 | 25 | 75 | 100 |

FIFTH SEMESTER

| Course Components | Name of the Course | Credits | Ins. Hrs | Int. Marks | Ext. Marks | Total |
|-------------------|--|---------|----------|------------|------------|-------|
| PART-III | Core Paper – IX – Management Accounting | 4 | 6 | 25 | 75 | 100 |
| | Core Paper – X - Securities Laws & Market Operations | 5 | 6 | 25 | 75 | 100 |
| | Core Paper – XI - Income Tax Law and Practice - I | 4 | 6 | 25 | 75 | 100 |
| | Core Paper – XII - Commercial Law | 4 | 5 | 25 | 75 | 100 |
| | Elective Paper – I - Entrepreneurial Development | 5 | 5 | 25 | 75 | 100 |
| PART – IV | Value Education | 2 | 2 | 25 | 75 | 100 |

SIXTH SEMESTER

| Course Components | Name of the Course | Credits | Ins. Hrs | Int Marks | Ext. Marks | Total |
|-------------------|--|---------|----------|-----------|------------|-------|
| PART-III | Core Paper - XIII - Cost Accounting | 4 | 6 | 25 | 75 | 100 |
| | Core Paper – XIV - Industrial Laws | 4 | 6 | 25 | 75 | 100 |
| | Core Paper – XV - Income Tax Law and Practice–II | 4 | 6 | 25 | 75 | 100 |
| | Core Paper – XVI – Goods and Services Tax & Customs Law | 4 | 6 | 25 | 75 | 100 |
| | Elective Paper – II - Project- Institutional Training | 5 | 6 | 25 | 75 | 100 |
| PART – V | Extension Activities | 1 | | | | |

The question shall cover 20% theory and 80% Problems in the following Accounting papers:

- | | | |
|-----------------------------------|---|--------------|
| a. Financial Accounting | - | I Semester |
| b. Advanced Financial Accounting | - | II Semester. |
| c. Corporate Accounting-I | - | III Semester |
| d. Statistics – I | - | III Semester |
| e. Corporate Accounting -II | - | IV Semester |
| f. Statistics – II | - | IV Semester |
| g. Management Accounting | - | V Semester |
| h. Income Tax Law and Practice-I | - | V Semester |
| i. Cost Accounting | - | VI Semester |
| j. Income Tax Law and Practice-II | - | VI Semester |

PATTERN OF QUESTION PAPER

| Part | Total Questions | Questions to be Answered | Marks per Question | Total Marks |
|--|-----------------|--------------------------|--------------------|-------------|
| A (50 words) | 12 | 10 | 2 | 20 |
| B (200 words) | 7 | 5 | 5 | 25 |
| C (500 words) | 3 | 5 | 10 | 30 |
| Maximum Marks for End Semester External Examination | | | | 75 |

**B.Com.(Corporate Secretaryship) Degree Course
(With effect from the academic year 2019-2020)**

SYLLABUS

Semester – 1

Core paper 1 – Financial Accounting

Unit – 1

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

Unit – II

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

Unit – III

Account Current – Average Due Date – Sale or Return Account.

Unit – IV

Depreciation – Meaning, Causes, Types – Straight-Line Method – Written Down Value method – Insurance Claims – Average Clause (Loss of Stock only).

Unit – V

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

Reference Books:

1. R.L. Gupta & V.K Gupta – Advanced Accounting
2. T.S. Reddy & A.Murthy – Financial Account
3. Shukla & Grewal – Advanced Accounting
4. Jain & Narang – Financial Accounting
5. P.C. Tulsian – Financial Accounting
6. S. Parthasarathy & A. Jaffarulla – Financial Accounting
7. R.L Gupta & Radhaswamy – Advanced Accounting – Volume I

CORE PAPER II – COMPANY LAW AND SECRETARIAL PRACTICE – I

Unit – I

Evolution of Company Law – Meaning and Characteristics of a Company – New concept in modern company law - Comparative analysis and benefits of different business models - Illegal Association – Lifting of Corporate Veil.

Role and Importance of Company Secretary – Key Managerial Personnel – Compliance Officer – Compulsory Appointment – Qualification and Disqualification - Powers, duties, and responsibilities of Secretary – Resignation and removal of Company Secretary - Officer in default.

Unit – II

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

Unit - III

Prospectus – Matters to be stated in the prospectus – Offer of Securities for sale - Shelf prospectus - Red hearing prospectus - Civil and Criminal Liability for mis-statement of prospectus – Statement in lieu of prospectus – Punishment for Personation for acquisition of securities – Global Depository Receipt - Securities and Exchange Board (SEBI) - Powers to regulate issue and transfer of Securities – Private placement - Role of secretary in the issue of Prospectus.

Unit – IV

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

Unit – V

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

Reference Books:

Dr.B.Ravi – Company Law and Secretarial Practice (New Companies Act 2013).

V.Balachandran and M.Govindarajan,- Company Law & Practice, Vijay Nicole, Chennai.

Taxman’s Companies Act, 2013, Taxman Publications, New Delhi.

Vinod Kothari, Understanding Companies Act 2013, Jain Book Agency, New Delhi.

ALLIED- I PAPER I –(Any one of the following)
(a) CORPORATE E-MANAGEMENT

UNIT - I

Introduction to computers - Classification - Anatomy of digital computer - Hardware and Software - Memory Devices - input devices output devices - Storage devices - Concept of programming languages - Operating system, Assembler, Compiler, Interpreter, Multimedia, Introduction - Computer Networks - Computer in Business Industry, Home Education, training and entertainment.

UNIT - II

Introduction to Internet - Hardware and software - Requirements of internet Internet Service Providers (ISPs), Internet Addressing - E-Mail - web Using the Web Browsers - Facilities of Internet - Intranet Internet Securities standard - Website establishments - Advertising in the web.

UNIT - III

Management Information System (MIS) - Concept - Definition - role of management - MIS - Software product development and methodologies.

UNIT - IV

Application of MIS in Manufacturing sector - Decision support system - Enterprise Management System - Development of MIS - Software product development and methodologies.

UNIT - V

E-Commerce - Review and introduction of e-commerce - opportunities - Modes of e-commerce - Business Requirements - Payment Processing - Secure Electronic payment protocol (SEPP) - Secure electronic Transaction (SET).

REFERENCE BOOKS:

1. Alexix Leon, Mathew Leon - Fundamentals of Computer Science and Communication Engineering.
2. Alexix Leon, Mathew Leon - Fundamentals of Information Technology
3. John Callahan - Every Students guide to Internet.
- 4 W.S Jawadekar - Management Information System
- 5 K.K.Bajai and Debjani Nag - E-Commerce - The cutting edge of Business

ALLIED-I PAPER I –(b) MARKETING

UNIT - I

Introduction to Marketing – Meaning – Definition and Functions of marketing – Marketing Orientations – Role and Importance of Marketing – Classification of Markets

UNIT - II

Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments)

UNIT - III

Marketing segmentation – concept – benefits – bases and levels Introduction to consumer behaviour – need for study – consumer buying decision process – buying motives.

UNIT - IV

Marketing mix – meaning – introduction to stages for new product development – types- introduction to product life cycle- product mix- price- pricing policy & methods place- channels of distribution (levels) - channel members- promotion – communication mix – basic of advertisement, sales promotion & personal selling.

UNIT - V

Recent trends in marketing – basic understanding of E-marketing – consumerism – market research, MIS (management information system), marketing regulation.

REFERENCE BOOKS:

1. RajanSaxena – Marketing Management.
2. William J Stanton – Marketing
3. Philip Kotler – Principles of Marketing.
- 4 Still and Cundiff - Marketing Management
- 5 Dr.K.Nirmala Prasad and Sherlaker - Marketing Management
7. J.C.Gandhi - Marketing.
8. RamasamyNamakumari – Principles of Marketing
9. J.Jayasankar - Marketing.
10. Dr.C.B.Gupta and Dr.N.Rajan Nair - Marketing Management.

ALLIED- I PAPER I – (c) MANAGERIAL ECONOMICS

UNIT - I

Nature and scope of Managerial Economics - Role of Managerial Economist in business - Managerial Economics and Decision Making

UNIT - II

Law of demand - Elasticity of Demand - Price, Income, Cross and Advertising - Demand Forecasting - Law of supply - Elasticity of demand - Elasticity of supply

UNIT - III

Cost Curves - Revenue curves - Pricing under different market forms - Perfect competition, Monopoly, Monopolistic competition and oligopoly - price Discrimination - Break even analysis.

UNIT - IV

Capital Budgeting - Investment Decisions - Importance of Capital Budgeting.

UNIT - V

Nature of profit - Theories of profit.

REFERENCE BOOKS:

1. Varshney and Maheswari - Managerial Economics
2. P.L. Metha - Managerial Economics
3. D.N. Dwivedi - Managerial Economics
4. R.Cauvery and others - Managerial Economics

NON MAJOR ELECTIVE PAPER I –

1. FUNDAMENTALS OF ACCOUNTING

Level of Knowledge: Basic Level

Unit – I

Need for Accounting – Definition of Accounting – its Objectives and Advantages – Internal & External Users - Branches of Accounting - Methods of Accounting - Types of Accounts - Accounting rules - Accounting Concepts and Conventions – Accounting Equation.

Unit – II

Book Keeping - Journal – Ledger - Subsidiary Books - Petty Cash Book - Single, Double, Triple column Cash Book - Trial Balance - Final Accounts - simple problems on recording of Journal entries, preparation and balancing of various Ledger Accounts -preparation of Trial Balance and Final Accounts (Sole Proprietorship Concern only) – Accounts of Non-Trading Concerns.

REFERENCE BOOKS:

1. T.S.Reddy&A.Murthy – Financial Accounting
2. Jain &Narang – Financial Accounting
3. P.C.Tulsian – Financial Accounting
4. S.Parthasarathy&A.Jaffarulla – Financial Accounting

2. FUNDAMENTALS OF COMPANY LAW

Level of Knowledge: Basic Level

Unit – I

Origin of Company – its Meaning and Definition – its Characteristic features - Difference between Company and Partnership & Sole Proprietorship Firms - Illegal association - Classification of companies - Definition of Public limited and Private limited Company- Distinguish between Public limited and Private limited company - Association not for profit (Sec 25 Company)

Unit – II

Promoter – Mode of incorporating a Company- Condition to be complied for its registration – Conclusiveness of Certificate of Incorporation - Effect of its Registration – Memorandum of Association and its clauses – Articles of Association – Certificate of Commencement of Business - Prospectus – Types of Share capital – Definition of Member – Directors, their Powers and Duties – Types of Company Meetings.

REFERENCE BOOKS:

1. N.D.Kapoor – Company Law and Secretarial Practice
2. P.P.S.Gogna – A Text Book of Company Law
3. Dr.Sreenivasan – Company Law and Secretarial Practice
4. Upendra Prasad – Indu – Corporate Law and Secretarial Practice

3. BASIC ELEMENTS OF LOGISTICS MANAGEMENT

Level of Knowledge: Basic Level

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.

Reference Books:

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

4. INTRODUCTION TO FINANCIAL MARKETS

Level of Knowledge: Basic Level

Unit – I

An Overview of Money Market – Indian Money Market – Constituents of Money Markets – Sub Markets of Money Market – Is Indian Money Market underdeveloped? - Measures to improve Indian Money Market – Defects in Money Market – Reforms in Money market

Unit – II

Constituents of Indian Capital market – Indian Stock market – Foreign Exchange market – Government Securities Market - Depository and Dematerializations - Difference between Money market and Capital market.

REFERENCE BOOKS:

1. E.Dharmaraj – Financial Services
2. B.Santhanam - Financial Services
3. Mahendra Raja - Financial Services

M.Y.Khan- Financial Services

SEMESTER – II

CORE PAPER III –ADVANCED FINANCIAL ACCOUNTING

Unit – 1

Branch accounts – Dependent Branches – Stock & Debtors System

Unit – II

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

Unit – III

Hire-purchase and Instalment System – Default and repossession – Instalment Purchase System.

Unit – IV

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

Unit – V

Dissolution of partnership – Insolvency of a partner (application of Indian Partnership Act, 1932) – Insolvency of all partners – gradual realization of asset and piece – meal distribution.

Reference books:

1. R.K Gupta – Financial Accounting.
2. T.S. Reddy &A.Murthy – Financial Accounting
3. Jain &Naran – Financial Accounting
4. R.K. Gupta &Radhaswamy – Advanced Accounting
5. S.N. Maheswari – Financial Accounting
6. T.S. Shukla&Grewal – Advanced Accounting
7. S.Parthasarathy, &A.Jaffarulla – Financial Accounting.

CORE PAPER IV – HUMAN RESOURCE MANAGEMENT

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

Professional Ethics - Honesty.-Integrity.- Transparency –Accountability-Confidentiality- Objectivity.- Respect. -Obedience to the law.

Human Resource Audit – Nature – Benefits – Scope – Approaches

REFERENCE BOOKS

1. V.S.P.Rao – Human Resource Management
2. Ashwathappa – Human Resource Management
3. Gary Deseler - Human Resource Management
4. L.M.Prasad - Human Resource Management
5. Tripathi - Human Resource Management

PATTERN OF QUESTION PAPER

| Part | Total Questions | Questions to be Answered | Marks per Question | Total Marks |
|--|------------------------|---------------------------------|---------------------------|--------------------|
| A (50 words) | 12 | 10 | 2 | 20 |
| B (200 words) | 7 | 5 | 5 | 25 |
| C (500 words) | 3 | 5 | 10 | 30 |
| Maximum Marks for End Semester External Examination | | | | 75 |

ALLIED PAPER II – (Any one of the following)

(a) CORPORATE FINANCE

UNIT - I

Corporate Finance - Definition - Scope and Importance - Finance function - scope - classification and description of Finance function.

UNIT – II

Capital Structure - Business and Financial risks – Financial and Operating leverage - Scopes of Long term capital and Short term Capital.

UNIT - III

Capitalisation - Over Capitalisation - Capital gearing - Lease financing types, Importance and limitations.

UNIT - IV

Working capital management - importance - Financing of Working capital management - receivable - Inventories and cash management

UNIT - V

Financial markets - Money market - capital market - Recent Trends in capital market - Mutual Funds - Factories - Forecasting - Depositories.

REFERENCE BOOKS

- 1 Kulkarni - Corporate Finance
- 2 VasantDoshi - Indian Financial System
- 3 I.M.Pandey - Financial management
- 4 S.N.Maheswari - Corporate Finance

(b) BUSINESS COMMUNICATION

UNIT - 1

Analysis of business letter - Basic Principles in drafting - Appearance and layout - Letter style.

UNIT - II

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

UNIT - III

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

UNIT - IV

Company Correspondence - Correspondence with Shareholders - Debenture holders / F.D holders, Government Departments, Statutory Bodies - Office staff, customers and Public and Directors.

UNIT - V

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

REFERENCE BOOKS

- 1 *L.Gartside - Modern Business Correspondence*
- 2 Ramesh And Pattnesh - Effective Business English And Correspondence
- 3 Bhal And Nagamiah - Modern Business Correspondence
- 4 Koralahalli - Bussiness Correspondence

(c) INTERNATIONAL TRADE

UNIT - I

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

REFERENCE BOOKS:

- 1 K.R.Gupta - International Economics
- 2 P.Saravanan - International Marketing
- 3 S.S.Ankara - Money, Banking and International trade
- 4 Francis Cherunilas - International Trade and Export Marketing

NON MAJOR ELECTIVE PAPER II –

I EVERYDAY BANKING

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

On line 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 – Repayment for 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.

REFERENCE BOOKS :

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.

WEB REFERENCES:

1. https://en.wikipedia.org/wiki/Online_banking
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

PATTERN OF QUESTION PAPER

| Part | Total Questions | Questions to be Answered | Marks per Question | Total Marks |
|---|-----------------|--------------------------|--------------------|-------------|
| A (50 words) | 12 | 10 | 2 | 20 |
| B (200 words) | 7 | 5 | 5 | 25 |
| C (500 words) | 3 | 5 | 10 | 30 |
| Maximum Marks for End Semester External Examination | | | | 75 |

2.BASIC PRINCIPLES IN MANAGEMENT

Level of Knowledge: Basic Level

UNIT- I

Introduction to Management – its Meaning and function – contribution by Henry Fayol – Planning and its nature and process – Decision Making - Organizing and its Nature – Delegation and Decentralization - Organization Structure.

UNIT- II

Staffing – Direction – Motivation - Needs Theory – Communication and Communication process – Leadership - Co-ordination its Nature – Controlling – Control Techniques.

REFERENCE BOOKS:

1. Dr.C.B.Gupta – Business Management
2. Dr.Premavathi – Principles of Management
3. L.M.Prasad – Principles of Management
4. DinkarPagare – Business Management

3.FUNADAMENTALS OF INSURANCE

Level of Knowledge: Basic Level

Unit – I

Origin and history of Insurance – Meaning and definition of Insurance – Features of Insurance - Principles of Insurance – Objectives and advantages of Insurance- Types of Insurance – Insurance Organizations in India and their Profile - Insurance Regulatory and Development Authority – its Duties and Functions

Unit – II

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

REFERENCE BOOKS:

1. A.Murthy – Elements of Insurance
2. M.N.Mish – Insurance – Principles and Practice

4.BASICS OF CORPORATE E- MANAGEMENT

Level of Knowledge: Basic Level

UNIT- I

Introduction to Computers – Classifications - Hardware and Software – Memory Devices - Input and Output Device – Storage Device – Concept of Programming Language – Operating System, Multimedia – Computer Networks – Internet – E-mail – Website establishments - Advertising in the web.

UNIT- II

Management Information System – its Concept and Definition – Application of M.I.S in Manufacturing and other Business Enterprises – E-commerce – modes of E-commerce - Payment Processing – Secured Electronic Payment Protocol (SEPP) - Secured Electronics Transaction (SET).

REFERENCE BOOKS:

1. Alexix Leon, Mathew Leon – Fundamentals of Computer Science and Communication Engineering
 2. Alexix Leon, Mathew Leon – Fundamentals of Information Technology
John Callahan – Every Students guide to Internet.
 3. W.S.Jawadekar – Management Information System
 4. K.K.bajaj and Debjani Nag – E – Commerce – The Cutting Edge of Business
-

SEMESTER III
CORE PAPER V – CORPORATE ACCOUNTING – I

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.icai.org/post.html?post_id=14495

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

PATTERN OF QUESTION PAPER

| Part | Total Questions | Questions to be Answered | Marks per Question | Total Marks |
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| Maximum Marks for End Semester External Examination | | | | 75 |

Note: The distribution pattern of question shall be in the ratio of 20:80 for theory and problems.

CORE PAPER VI - COMPANY LAW & SECRETARIAL PRACTICE - II

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:

Dr.B.Ravi – Company Law and Secretarial Practice (New Companies Act 2013).

V.Balachandran and M.Govindarajan - Company Law & Practice, Vijay Nicole, Chennai
Taxman's Companies Act, 2013, Taxman Publications, New Delhi.

Vinod Kothari, Understanding Companies Act 2013, Jain Book Agency, New Delhi.

ALLIED PAPER III (a.) STATISTICS – I

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

PATTERN OF QUESTION PAPER

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| B (200 words) | 7 | 5 | 5 | 25 |
| C (500 words) | 3 | 5 | 10 | 30 |
| Maximum Marks for End Semester External Examination | | | | 75 |

Note: The distribution pattern of question shall be in the ratio of 20:80 for theory and problems.

(b) AUDITING

UNIT – I

Auditing – Meaning – Definition – Objects – Types of Audit – Audit Programme – Meaning – Objects – Advantages – Disadvantages.

UNIT – II

Vouching – Cash Transactions – Credit Sales – Credit Purchases – Payment of Wages – Objects of Internal Check – Difference between Internal Control and Internal Audit.

UNIT – III

Verification and Valuation of Assets and liabilities – Verification of Inventories and Investments.

UNIT – IV

Appointment – Qualification – Removal – Powers and Liabilities of an Auditor under the Companies Act 2013.

UNIT – V

Specialized Audits – Points to be considered while Auditing Educational Institution, Hotels, Banking and Insurance companies.

REFERENCE BOOKS:

1. Tandon B.N. – Practical Auditing
2. Spicer and Peglar – Auditing
3. DinakarPagare – Principles and Practice of Auditing
4. V.H.Krishnadwala – Auditing
5. R.G.Saxena – Auditing
6. Dr.Prema – Practical Auditing

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(c) FAIR TRADE PRINCIPLES AND PRACTICES

UNIT - I

Introduction to fair trade World – History – Meaning of Fair Trade – Definition of Value Chain – Roles, Rights & Responsibilities of Stake-holders – Advantages & Limitations of Fair Trade.

UNIT - II

Standards of Fair Trade – Principles & Code of Practices – Creating Opportunities for Economically disadvantaged Producers – Capacity Building – Transparency & Accountability – Participation & Democracy – Freedom of Association – Trading Practices and Payment of Fair Price – Non-discrimination and Gender Equity – Child & Forced (Bonded) Labour – Working Conditions – Fair Wages & Benefits – Promotion of *Fair Trade – Environment*.

UNIT - III

Organisation in Fair Trade – International – Regional – National Bodies – Functions – Structure

UNIT - IV

Monitoring Process – Self-Assessment – Mutual Review – External Verifications-Process & Procedures – Fair Trade Mark & Labelling

UNIT - V

Corporate Social Responsibility – Consumerism & Consumer Protection Act – Patent Act for protection of Producers – Right to information Act & Relevance.

TEXT BOOK:

1. Fair Trade: A Beginners Guide by Jacqueline Decarlo

REFERENCE BOOKS:

1. Changing the Rules of Trade with Global Partnerships: The Fair Trade Movement – by Kimberly Grimes
2. Guide to Fair Trade, 2007 – by Coop America
3. Consumer Behaviour & Consumer Protection in India/edited by Meenu Agarwal, New Delhi
4. Handbook on Right to Information Act – National Institute of Social Defence, Delhi
5. Fair Trade: The Challenges of Transforming Globalization – by L.Raynolds/D.Murray/J.Wilkinson
6. Social Responsibility in the Global Market: Fair Trade of Cultural Products – by Mary Ann Littrell
7. Corporate Social Responsibility in India – by Sanjay K. Agarwal

SEMESTER – IV
CORE PAPER VII – CORPORATE ACCOUNTING – II

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>

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Note: The distribution pattern of question shall be in the ratio of 20:80 for theory and problems. V

SEMESTER-IV

CORE PAPER VIII – BUSINESS MANAGEMENT

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

ALLIED PAPER IV

(a) STATISTICS – II

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
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ALLIED PAPER IV
(b) BANKING THEORY, LAW AND PRACTICE

UNIT - I

Origin of Banks - Banking Regulation Act 1949 (Definition of Banking, Licensing, opening of Branches, functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and role of RBI and their functions.

UNIT - II

Commercial Banks - Functions- accepting Deposits - lending of Funds, E-Banking - ATM cards - Debit Cards - Personal Identification Number - Online Enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Mobile banking

UNIT - III

Opening of an Account, Types of Deposit Account - Types of Customers (Individuals, Firms, Trust and Companies) - Importance of Customer Relations - Customer Grievances, Redressal - Ombudsman.

UNIT - IV

Principles of Lending – Types of Loans – Classification of Loans and Advances – Secured and Unsecured - Types of Securities - Pre-cautions to be taken by a Banker.

UNIT - V

Negotiable Instruments (Promissory Note, Bill of Exchange, Cheque, Draft) Definitions – Features – Crossings – Endorsement - Material Alteration - Paying Banker - Rights and Duties, Statutory Protection – Dis-honour of Cheques - Role of Collecting Banker.

REFERENCE BOOKS

1. Sundaram&Varshney- Banking, law, theory and practice (SULTAN CHAND Co.)
2. B.Santhanam- Banking & Financial systems(MARGHAM PUBLISHERS)
3. S.N.Maheshwari Banking theory, law and practice (KALYANI PUBLICATIONS)
4. Parameswaran- Indian Banking (S. CHAND &Co.)
5. Tandon-Banking law theory & practice
6. Sherlaker&Sherlaker - Banking law theory and practice.

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(c) ELEMENTS OF INSURANCE

UNIT – I

Introduction to Insurance – Origin, History, and Nature of Insurance, Insurance in India, Market potential – Emerging scenario, Principles of Insurance, Utmost good faith, Insurable interest, Material Faith, Indemnity, and proximate cause.

UNIT – II

Insurance laws and Regulations. Contract Act, Insurance Act, LIC Act, GIC Act, IRDA Act, Consumer Protection Act. Ombudsman. Life Insurance – Selection of Risk and Policy Conditions. Risk Management and Reinsurance. Selection of Risks – Computation of premium

UNIT – III

Life Insurance Products Term Insurance, Whole Life, Endowment Annuities. Insurance Documents – Proposal Forms, Agents Confidential Report, Declaration of good health, Medical Report, Policy Form etc., policy conditions and privileges – Age admission, Revival, Loans Claims etc.,

UNIT – IV

Introduction to General Insurance. Fire, Motor, Marine, Health, Miscellaneous.

Group Insurance Schemes – Group Gratuity Superannuation and Pension Plan. Rural Insurance and insurance of weaker sections of society.

UNIT – V

Marketing of Insurance Products – Selling Processes.

REFERENCE BOOKS

1 Life Insurance – Institute of Insurance, Mumbai

2 General Insurance – Institute of Insurance, Mumbai

3 Sharma R.S. – Insurance: Principles & Practice, 1960 Vora Bombay

4 Arifkhan.M. – Theory and Practice of Insurance (1976) Educational Book House, Aligarh

5 Srinivasan – Principles of Insurance law (1977) Ramanuja Publisher, Bangalore

6. Dr. B. Varadharajan – Insurance: Volume 1 and 2 (1979) Tamilnadu Text Book Society

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SEMESTER - V
CORE PAPER IX – MANAGEMENT ACCOUNTING

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.

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CORE PAPER X – SECURITIES LAWS AND MARKET OPERATIONS

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

Readings

-
- **Himalaya publishing House** - Capital Market in India
 - E. Gordon & H. Natarajan
 - **Vikas publishing House Pvt, Ltd** - Indian Financial system
 - H.R. Machiirmu
 - **Bharat Law House** - Guide to Indian Capital Market
 - SanjeevAgarwal
 - **Taxman Allied Service (P) Ltd** - SEBI practice Manual
 - V.L. Iyer
 - **Tata McGraw Hill** - Indian Financial Systems
 - M.Y. Khan
 - **Taxman**
 1. SEBI Manual

•Reference

-
- **Sultan Chand & Co. Ltd**
 1. Investment Management – security Analysis and Portfolio Management
V.K. Bhalia
 2. Financial Derivatives – Risk Management - V.K. Bhalia
 - **Skylark**
 1. Money Market Operations in India, A.K Senguma& A.K Agarwal
 2. The working of Stock Exchange in India, H.R. Machirmu
 3. Inside Capital Market. N. Gopaldaswamy
 4. SEBI Annual Reports, SEBI, Mumbai
 - **NSE Yearly Publication**
 1. Indian Securities Market – A review

•Journals

- **Taxman** - SEBI and Corporate Laws
- **Corporate Law Adviser**,
- SEBI Monthly Bulletin
- **PATTERN OF QUESTION PAPER**

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CORE PAPER XI - INCOME TAX LAW AND PRACTICE – I

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.

CORE PAPER XII – COMMERCIAL LAW

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

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ELECTIVE I - ENTREPRENEURIAL DEVELOPMENT

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

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SEMESTER - VI
CORE PAPER XIII – 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*

CORE PAPER XIV – INDUSTRIAL LAWS

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.

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| C (500 words) | 3 | 5 | 10 | 30 |
| Maximum Marks for End Semester External Examination | | | | 75 |

CORE PAPER XV – INCOME TAX LAW AND PRACTICE – II

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.

4. PATTERN OF QUESTION PAPER

| Part | Total Questions | Questions to be Answered | Marks per Question | Total Marks |
|--|-----------------|--------------------------|--------------------|-------------|
| A (50 words) | 12 | 10 | 2 | 20 |
| B (200 words) | 7 | 5 | 5 | 25 |
| C (500 words) | 3 | 5 | 10 | 30 |
| Maximum Marks for End Semester External Examination | | | | 75 |

Note: The distribution pattern of question shall be in the ratio of 20:80 for theory and problems.

CORE PAPER XVI – GOODS AND SERVICES TAX & CUSTOMS LAW

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/>

PATTERN OF QUESTION PAPER

| Part | Total Questions | Questions to be Answered | Marks per Question | Total Marks |
|--|-----------------|--------------------------|--------------------|-------------|
| A (50 words) | 12 | 10 | 2 | 20 |
| B (200 words) | 7 | 5 | 5 | 25 |
| C (500 words) | 3 | 5 | 10 | 30 |
| Maximum Marks for End Semester External Examination | | | | 75 |

ELECTIVE PAPER II – INSTITUTIONAL TRAINING

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.

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.
