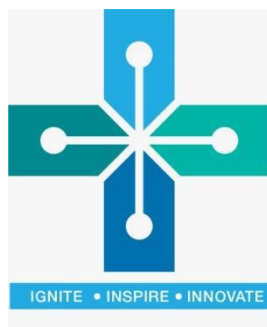


St. PETER'S INSTITUTE OF HIGHER EDUCATION AND RESEARCH
(Deemed to be University U/S 3 of the UGC Act, 1956)
Avadi, Chennai – 600 054.



**B.Com. (CORPORATE SECRETARYSHIP) DEGREE
PROGRAMME**

(I to VI SEMESTERS)

REGULATIONS AND SYLLABI

**REGULATIONS – 2016
(CHOICE BASED CREDIT SYSTEM – CBCS)**

(Effective from the Academic Year 2016-'17)

VISION

To be a center of excellence in the development of effective administrative leaders who uphold the moral values guided by faith.

MISSION

To impart knowledge, innovative practices and community service that helps students to adapt to the ever changing business environment.

PROGRAMME EDUCATIONAL OBJECTIVES

POE 1 – To impart Secretarial and Managerial Skills.

POE 2 – To provide knowledge that turns out high caliber, competent and versatile professionals.

POE 3 – To create a simulation of a business environment to enable students in their future corporate endeavors.

PROGRAMME OUTCOME

PO 1 – To provide knowledge in the various areas of corporate secretary ship and laws relating to companies.

PO 2 – To keep pace with dynamic industry changes and management practices, to enhance knowledge updates through technical workshops, seminars, conferences etc.,

PO 3 – To develop skills of analyzing, evaluating problems and taking decisions. To ensure that the curriculum bridges the institution and industry expectation.

PROGRAMME SPECIFIC OUTCOME

PSO 1 –To build in eligible candidates' competent understanding of the overall functioning of industries and businesses.

PSO 2 – To impart learning in management functions such as personnel, production, marketing, finance etc.,

PSO 3 – To train eligible candidates in the areas of administrative support, business development.

PSO 4 –To build in students the skills needed in corporate transcription and accurate keyboarding.

PSO 5 –To familiarize the students with business terminology, clerical skills, procedures and business concepts.

PSO 6 – To build in the candidates transcribing skills needed in positions such as Executive secretary, Manager, and administrative assistants.

PEO'S AND PO'S

The B.Com Corporate Secretaryship program outcomes leading to the achievement of the objectives are summarized in the following table

Program Educational objectives	Programme outcome		
	PO1	PO2	PO3
PEO1	X	X	
PEO2	X	X	X
PEO3	X		X

B.COM (CORPORATE SECRETARYSHIP) DEGREE PROGRAMME

Regulations – 2016

(Effective from the Academic Year 2016-'2017)

- 1. Eligibility:**
Candidates who passed Higher Secondary Examinations conducted by the Government of Tamil Nadu or an Examinations accepted by the Institute are eligible for admission to three year B Com. (Corporate Secretaryship) Degree Programme.
- 2. Duration:**
Three years comprising 6 Semesters. Each semester has a minimum of 90 working days with a minimum of 5 hours a day.
- 3. Medium:**
English is the medium of instruction and examinations except for the language subjects.
- 4. Eligibility for the Award of Degree:**
A candidate shall be eligible for the award of degree only if he/she has undergone the prescribed course of study in the University for a period of not less than three academic years (6 semesters), passed the examinations of all the six semesters prescribed carrying 139 credits and also fulfilled such conditions as have been prescribed thereof.
- 5. Choice Based Credit System:**
Choice Based Credit System is followed with one credit equivalent to one hour for theory paper and two hours for a practical work per week in a cycle of 18 weeks (that is, one credit is equal to 18 hours for each theory paper and one credit is equal to 36 hours for a practical work in a semester in the Time Table. The total credit for the B.Com Corporate Secretaryship) Degree Programme (6 semesters) is 139 Credits.
- 6. Weightage for a Continuous and End Assessment:**
The weightage for Continuous Assessment (CA) and End Assessment (EA) is 25:75 unless the ratio is specifically mentioned in the Scheme of Examinations. The question paper is set for a minimum of 100 marks.

7. Course of Study and Scheme of Examinations:

I SEMESTER

Code No.	Course Title	Credits	CA	EA	Total
116UTMTO1/U TETO1/UHITO1/ 116UFRT01	PART –I: Language- I(Tamil-I/Telugu-I/Hindi-I/ I/French-I)	3	25	75	100
116UCOTO2	Part II: English – I	3	25	75	100
116UCOTO3	Part III: Financial Accounting	5	25	75	100
116UCOTO4	Core subject Company law and secretarial practice - I	4	25	75	100
116UBCT05	Allied – I :	4	25	75	100
116UCOT06	Non Major Elective:	2	25	75	100
116UCCP001	Soft skills (Common to all UG branches)	2	50	50	100
Total		23	200	500	700

Allied –I

- a. Marketing
- b. Managerial economics

Non- Major Elective (Any one)

1. Computer applications in accounting.
2. Introduction to Financial services.

II SEMESTER

Code No.	Course Title	Credits	CA	EA	Total
216UTMTO1/U TETO1/UHITO1/ 216UFRT01	PART –I: Language- I(Tamil-I/Telugu-I/Hindi-I/French- I)	3	25	75	100
216UEHTO2	Part II: English – I	3	25	75	100
216UCOTO3	Part III: Advanced Financial Accounting	5	25	75	100
216UCOTO4	Core subject Human Resources Management	4	25	75	100
216UCOT05	Allied – II	4	25	75	100
216UCOT06	Non Major Elective:	2	25	75	100
216UCCP001	Soft skills (Common to all UG branches)	2	50	50	100
Total		23	200	500	700

Allied – II

- a. Business Communication
- b. International Trade

Non-Major Electives:

1. Basics of Secretarial Practice & Standards
2. Basics of corporate e –Management.

III SEMESTER

Code No.	Course Title	Credits	CA	EA	Total
316UCOTO1	Corporate Accounting –I	5	25	75	100
316COTO2	Company Law and Secretarial Practice –II	4	25	75	100
316UCOTO3	Part III: Banking Theory Law and Practice	4	25	75	100
316UCOTO4	Core subject Investment Management	4	25	75	100
316UCOT05	Allied – III	4	25	75	100
316UCCP001	Soft skills (Common to all UG branches)	2	50	50	100
Total		23	175	425	600

Allied – III

- a) Statistics –I
- b) Auditing

IV SEMESTER

Code No.	Course Title	Credits	CA	EA	Total	
416UCOTO1	Part- III Core Subject	Corporate Accounting II	5	25	75	100
416UCOTO2		Business Management	4	25	75	100
416UCOTO3	Allied IV:	4	25	75	100	
416UCOTO4	Corporate Finance	4	25	75	100	
416UCOTO5	Fundamentals of Insurance	4	25	75	100	
416UCCTO4	Soft skills – IV (Common to all UG Branches)	2	50	50	100	
416UESTO1	Environmental Studies	2	25	75	100	
Total		25	200	500	700	

Allied IV

- a. Statistics II
- b. Customer Relationship Management

V Semester

Code No.	Course Title	Credits	CA	EA	Total	
516UCOTO1	Core	Cost Accounting	5	25	75	100
516UCOT02	Subject:	Securities laws and market operations	4	25	75	100
516UCOT03		Income tax law and practice - I	4	25	75	100
516UCOT04		Financial Management	4	25	75	100
516UCOT05	Elective I:	4	25	75	100	
516UVEPO1	Value Education (Common to all branches)	2	25	75	100	
Total		23	150	450	600	

Elective I

- a. Entrepreneurial Development
- b. Commercial Law

VI Semester

Course Code	Course Title	Credits	CA	EA	Total	
616UCOT01	Core Subject:	Management Accounting	4	25	75	100
616UCOT02		Industrial Law	4	25	75	100
616UCOT03		Income tax law and practice – II	4	25	75	100
616UCOT04		Indirect taxes	4	25	75	100
616UCOT05	Core Project : Institutional Training (Project)	5	25	75	100	
616UEAT01	Part IV: Extension Activity (Common to all UG Branches)	1	---	---	---	
Total		22	125	375	500	

Part IV – Non-major –elective, (EVS, Value education, Extension activity) is applicable to B. Com (CORPORATE SECRETARYSHIP) degree course.

8. Passing Requirements: The minimum pass mark (raw score) be 40% in End Assessment (EA) and 40% in Continuous Assessment (CA) and End Assessment (EA) put together. No minimum mark (raw score) in Continuous Assessment (CA) is prescribed unless it is specifically mentioned in the Scheme of Examinations.

9. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

PART – I TAMIL/OTHER LANGUAGES:

TAMIL/OTHER LANGUAGES OTIHER THAN ENGLISH: Successful candidates passing the examinations for the Language and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

PART – II ENGLISH:

ENGLISH: Successful candidates passing the examinations for English and securing the marks (i) 60 percent and above and (ii) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

PART - III CORE SUBJECTS, ALLIED SUBJECTS, AND PROJECT/ELECTIVES :

Successful candidates passing the examinations for Part-III Courses together and securing the marks (i),60 percent and above (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Part-III Courses together shall be declared to have passed the examination in the FIRST and SECOND Class respectively. All other successful candidates shall be declared to have passed the examinations in the THIRD Class. .

PART-IV: Passing requirement as given in para 8 is applicable for EVS and Value Education but there is no classification of successful candidates. Extension Activity is rated as satisfactory by the Head of the Department as requirement for the award of degree.

10. Grading System: Grading System on a 10 Point Scale is followed with 1 mark = 0.1 Grade point to successful candidates as given below.

CONVERSION TABLE
(1 mark = 0.1 Grade Point on a 10 Point Scale)

Range of Marks	Grade Point	Letter Grade	Classification
90 to 100	9.0 to 10.0	O	First Class
80 to 89	8.0 to 8.9	A	First Class
70 to 79	7.0 to 7.9	B	First Class
60 to 69	6.0 to 6.9	C	First Class
50 to 59	5.0 to 5.9	D	Second Class
40 to 49	4.0 to 4.9	E	Third Class
0 to 39	0 to 3.9	F	Reappearance

Procedure for Calculation

Cumulative Grade Point Average (CGPA)	=	$\frac{\text{Sum of Weighted Grade Points}}{\text{Total Credits}}$
	=	$\frac{\sum (CA+EA) C}{\sum C}$
Where Weighted Grade Points in each Course	=	Grade Points (CA+EA) multiplied by Credits
	=	(CA+EA)C
Weighted Cumulative Percentage of Marks(WCPM) =		CGPAx10

C- Credit,

CA-Continuous Assessment,

EA- End Assessment

11. Effective Period of Operation for the Arrear Candidates: Two Year grace period is provided for the candidates to complete the arrear examination, if any.

12. National Academic Depository (NAD): All the academic awards (Grade Sheets, Consolidated Grade Sheet, Provisional Certificate, Degree Certificate (Diploma) and Transfer Certificate) are lodged in a digital format in National Academic Depository organized by Ministry of Human Resource Development (MHRD) and University Grants Commission (UGC). NAD is a 24x7 online mode for making available academic awards and helps in validating its authenticity, safe storage and easy retrieval.

13. Knowledge levels

For every course outcome the knowledge level is measure as,

K1- Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate and K6 – create.

Registrar

I SEMESTER

116UCOT03 - FINANCIAL ACCOUNTING

OBJECTIVES

1. To provide knowledge on the fundamentals of financial accounting.
2. To expose the student to various financial transaction and its current application.
3. To enable the students to know the Principles of Accounting in General.
4. To Understand the System of Keeping Financial Accounting Records.

Unit – I

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

Unit – II

Classification of errors – Rectification of errors – Preparations of Suspense Account.
Sale or Return Account

Unit – III

Account Current – Average Due Date – Self-balancing ledgers.

Unit – IV

Depreciation – Meaning, Causes, Types – Straight-Line Method – Written Down Value method – Sinking Fund Method – Insurance Policy 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 Accounting
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 1

Course Outcome/s

CO1	To know the general purposes and functions of accounting.	K1
CO2	To understand the main elements of financial accounting information – assets liabilities, revenue, expenses.	K2

CO3	To identify the main financial statements and their purposes.	K3
CO4	Gain expertise in preparation of final accounts as per the revised schedule VI	K3

116UCOT04 - COMPANY LAW AND SECRETARIAL PRACTICE – I

OBJECTIVES

1. To understand the provisions of companies act, 2013, revised.
2. To learn the organization, promotion, formation and running of companies in India.

Unit – I

Introduction – Definition of Company – Characteristics – Is Company a Citizen? – Lifting of the Corporate Veil – Illegal Association - Kinds of Company.

Secretary – Definition – Types of Secretaries – Company Secretary – Legal position – Qualifications – Appointment – Rights, Duties and liabilities – Dismissal of Company Secretary.

Unit – II

Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – Promoter – Preliminary Contracts – Duties of secretary at the promotion stage – Memorandum of Association – Articles of Association – contents – alterations – secretary's duties – Doctrine of Constructive Notice – Indoor Management - Ultravires.

Unit - III

Prospectus – Contents – redherring prospectus – shelf prospectus - Mis-statement in prospectus and their consequences – Statement in lieu of Prospectus – Deemed Prospectus - Commencement of Business – Secretary's duties at Commencement stage.

Unit – IV

Share Capital – Meaning – Kinds – Alteration of Capital – Reduction of Capital – Secretarial procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – Secretary's duties in connection with issue of shares – Bonus shares – Guidelines – Secretarial duties for issues – dematerialisation and rematerialisation of securities - Transfer and Transmission of shares (including depository mode).

Unit – V

Membership in company – Member and shareholders – Who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members

REFERENCE BOOKS:

1. N.D.Kapoor – Company Law and Secretarial Practice
2. P.P.S.Gogna – A Text Book of Company Law
3. P.K.Ghosh & Dr.V.Balachandran – Outline of Company Secretary Practice
4. B.N.Tandon – Manual of Secretarial Practice

Course Outcome/s

CO1	Explain, compare and contrast between the various types of companies.	K1,K2
CO2	Compare and contrast a company, a partnership and a sole proprietorship.	K2
CO3	Explain the legal nature of a company.	K3
CO4	Explain the effect of incorporation, the 'veil of incorporation' and the situations when the veil of incorporation will be lifted.	K3

Allied – I
A. 116UBCT05 – MARKETING

OBJECTIVES

1. To understand the concepts of marketing, functions, and importance of marketing.
2. To make aware of the channels of distribution, recent trends in 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. Rajan Saxena – Marketing Management.
2. William J Stanton – Marketing
3. Philip Kotler – Principles of Marketing.
4. Still and Cundiff - Marketing Management
5. 5 Dr.K.Nirmala Prasad and Sherlaker - Marketing Management
6. J.C.Gandhi - Marketing.
7. Ramasamy Namakumari – Principles of Marketing
8. J.Jayasankar - Marketing.
9. Dr.C.B.Gupta and Dr.N.Rajan Nair - Marketing Management.

Course Outcome/s

CO1	To understand the marketing terminology and concepts of marketing.	K1
CO2	To identify the wants and environmental factors that shape marketing activities for certain target markets.	K2
CO3	To identify the organizational processes involved in the planning, implementation and control of marketing activities.	K3
CO4	To demonstrate the knowledge of regulatory and ethical factors involved in taking marketing decisions.	K3

116UBCT05 – B -MANAGERIAL ECONOMICS

OBJECTIVES

The purpose is to provide students with a basic foundation of economic concepts and tools that have direct managerial applications. It helps the students become more adept at designing and developing business strategy at firm level.

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.

Course Outcome/s

CO1	To understand the basic concepts of managerial economics.	K1
CO2	To know the economic goals of the firms and capital decision making.	K2
CO3	To acquaint knowledge about the concepts of monopolistic and oligopoly competition.	K3
CO4	To find the effect of non – price factors on products and services of monopolistic and oligopoly firms.	K3

Non Major Elective - 116UCOT06- COMPUTER APPLICATIONS IN ACCOUNTING

Objectives

1. To understand the basics of computers.
2. To learn the usage of the computers in the modern world.

INTRODUCTION - UNIT – I

1. Introduction to computers
2. Input Devices
3. Output Devices
4. Operating System

MS WORD – UNIT - II

1. Text Manipulations
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, Find & Replace
4. Text Formatting
5. Picture insertion and alignment
6. Creation of documents, using templates
7. Creation templates
8. Mail Merge Concepts
9. Copying Text & Pictures from Excel

MS-EXCEL - UNIT – III

1. Cell Editing
2. Usage of Formulae and Built-in Functions
3. File Manipulations
4. Data Sorting (both number and alphabets)
5. worksheet Preparation
6. Drawing Graphs
7. Usage of Auto Formatting

MS-POWER POINT – UNIT – IV

1. Inserting Clip arts and Pictures
2. Frame movements of the above
3. Insertion of new slides
4. Preparation of Organization Charts
5. Presentation using Wizards
6. Usage of design templates

INTERNET – UNIT – V

1. Introduction to Internet
2. WWW
3. E-Mail

REFERENCE BOOKS :

1. A first Course in Computers, Sanjay Saxena, Vikas Publishing House Pvt. Ltd.,
2. Microsoft Office in Easy steps, Stephen Copestake, Comdex Computer Publishing
3. Teach yourself, MS Office for Windows, Corey Sandler, Tom Bedgelt, Jan Weingarten, BPB Publication.

Course Outcome/s

CO1	To understand the basic computerized accounting terminology, learn how accounting applications are used.	K1
CO2	Able to use charts, graphs and diagrams and create estimating operations.	K2
CO3	Acquaint knowledge about how to use payroll register by adding, changing and deleting records electronically.	K3
CO4	To understand of creating reports and forms, printing reports and forms, using the computer and accounting software as a tool.	K3

NON MAJOR PAPER 2 – 116UBCT06 INTRODUCTION TO FINANCIAL MARKETS

OBJECTIVES

To enhance the skills of understanding the financial markets at the core level.

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
4. M.Y.Khan - Financial Services

Course Outcome/s

CO1	Able to understand the overview of Indian money markets	K1
CO2	To know the constituents of Indian capital market, and the functions of stock markets.	K2
CO3	To find the effects of stabilization in the money markets.	K3
CO4	To acquaint knowledge about the opening of Dematerialization accounts.	K3

116UCCT01 - SOFT SKILLS (COMMON TO ALL UG BRANCHES)

Semester-I- Essentials of Language and Communication – Level I

OBJECTIVES

To understand the basics of language, become fluent in English language.

Unit I

Recap of Language Skills – Speech, Grammar, Vocabulary, Phrase, clause, sentence, Punctuation.

Unit II

Fluency building

What is fluency – Why is fluency important – Types of fluency – Oral fluency – Reading fluency – Writing fluency – Barriers of fluency – How to develop fluency.

Unit III

Principles of communication: LSRW in communication.

What is meant by LSRW Skills – Why it is important – How it is useful – How to develop the skills?

Oral – Speaking words, articulation, speaking clearly.

Written communication – Generating ideas/ gathering data organizing ideas, Setting goals, Note taking, Outlining, Drafting, Revising, Editing and Proof reading.

Non verbal communication – Body language, Signs and symbols, Territory/Zone, Object language.

Recommended Texts:

1. Hewing, Martin. 1999. Advanced English Grammar: A Self-study Reference and practice Book for South Asian Students. Reprint 2003. Cambridge University Press. New Delhi.
2. Lewis, Norman. 1991. Word Power Made Easy. Pocket Books.
3. Hall and Shepherd. The Anti-Grammar Book: Discovery Activities for Grammar Teaching Longman.
4. Powell. In Company. MacMillan.
5. Cotton, et al. Market Lader. Longman.

Course Outcome/s

CO1	Able to develop the art of speaking English without any grammatical error.	K1
CO2	Enhance the ability to build rapport, engage, influence and provide feedback.	K2
CO3	To learn and apply verbal and nonverbal communication skills to achieve better outcomes.	K3
CO4	To identify their individual development areas	K3

II SEMESTER

216UCOT03 - ADVANCED FINANCIAL ACCOUNTING

OBJECTIVES

To provide students sound and in depth technical and conceptual understanding of advanced accounting topics relating to business combinations, inter corporate investments, etc.,

UNIT – I

Branch Accounts – Dependent – Branches – Stock & Debtors System – Distinction between Wholesale Profit and retail profit – Independent Branch (Foreign branches excluded)

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 – Hire purchase trading account – 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 realisation 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.

Course Outcome/s

CO1	To familiarize the concepts of branch accounts, departmental accounts etc.,	K1
CO2	To understand the concepts and scope of hire purchase system in the real scenario.	K2
CO3	To enable the students to understand the use of partnership accounts in the modern business world.	K3
CO4	To analyze the usage of accounting standards today.	K3

216UCOT04 - HUMAN RESOURCE MANAGEMENT

OBJECTIVES

To define the organizational structure, role of human resource, functions and how to build coordination between organizational departments.

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

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

Course Outcome/s

CO1	Familiarize the basic concepts of human resource management, framework and its role to play in effective business administration	K1
CO2	Interpret the elements relate to various aspects of HRM, such as recruitment, placement, evaluation, compensation and development	K2
CO3	Understanding the goals of HRM and organizational outcomes, and apply this understanding in practical situations	K3

216UCOT05 Allied –I Business Communication

Objectives

1. To become skilled at the basic theories in business communication.
2. To be aware of the various communication models and tools required to run a business.
3. To facilitate the students to understand the concept of Communication.
4. To know the Basic Techniques of the Modern forms of Communication.

Unit I:

Communication Definition - Methods - Types - Principles of Effective Communication - Barriers to Communication - Business letters - lay out.

Unit II :

Business Letters Meaning - Kinds of Business Letters - Application for a situation - Interview - Appointment letter - Acknowledgement - Promotion - Enquiries - Reply Letter to Enquiries - Orders - Sales Letter - Circular Letter - Complaints Letter.

Unit III :

Correspondence Bank Correspondence - Insurance Correspondence - Agency Correspondence - Correspondence with Share Holders & Directors.

Unit IV :

Reports and Meetings Reports - Meaning - Writing of Reports - Meetings - Agenda - Minutes - Memorandum - Office order - Circular Notes.

Unit V :

Forms of Communication Modern forms - Fax - email - video conference - internet - websites - uses of the various forms of communication.

Suggested Readings

1. Rajendra Paul & Korlahalli, J.S. Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
5. Simon Collin, Doing Business on the Internet, Kogan Page Ltd, London.
6. Mary Ellen Guffey, Business Communication - Process and Product, International Thomson Publishing, Ohio.
7. Sundar, K. & Kumararaj, A, Business Communication, Vijay Nicole Imprints Pvt. Ltd., Chennai.

E sources

www.newagepublishers.com

www.managementstudyguide.com

www.businesscommunication.org

www.smallbusiness.chron.com

Course Outcome/s

CO1	To know effectively business writing and business communication.	K1
CO2	To discuss the importance of effective communication in the modern world.	K2
CO3	To identify the appropriate use of different channels of written communication in business.	K3
CO4	To create various types of business reports, improve public speaking, create presentation using slides, visual aids.	K3

216UCOT05 Allied –II INTERNATIONAL TRADE

OBJECTIVES

To provide students with a thorough grounding in the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory in the analysis of existing patterns of international trade and what determines them for the conduct of trade policy.

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

Course Outcome/s

CO1	To be familiar with the main economic theories and models of international trade.	K1
CO2	Aware and understand the trade policies and its analysis.	K2
CO3	To apply the economic reasoning to issues of the day surrounding globalization.	K3
CO4	To understand the determinants of exchange rates and the application of balance of payments.	K3

216UCOT06 - NON MAJOR PAPER 1 – BASICS OF SECRETARIAL PRACTICE & STANDARDS

OBJECTIVES

To develop the skills to the students about the terms of secretarial practice, standards and improve the knowledge of company provisions.

Level of Knowledge: Basic Level

Unit – I

Origin of term 'Secretary' – Meaning – Types of Secretaries – Definition of Company Secretary – Qualifications – Appointment – Removal of Company Secretary.

Unit – II

Secretarial Duties and Procedure: for incorporating a Company – To get Certificate of Commencement of Business – For conducting Statutory Meeting – For issue of Prospectus – Issue of fresh equity share capital – For conducting Annual General Meeting – For filing of Annual Return.

Drafting of: notices for meetings, resolutions – maintenance of minutes book – filing of prescribed forms and documents with Registrar of Companies and payment of fees.

UNIT – III

Need to standardized Secretarial Practices - six Secretarial Standards - Meetings of the Board of Directors (SS-1) - General Meetings (SS-2) - Dividend (SS-3) - Registers and Records (SS-4) - Minutes (SS-5) - Transmission of Shares and Debentures (SS-6) – good governance practices.

REFERENCE BOOKS:

1. N.D.Kapoor – Company Law and Secretarial Practice
2. P.K.Ghosh&Dr.V.Balachandran – Outline of Company Secretary Practice
3. B.N.Tandon – Manual of Secretarial Practice
4. 'Secretarial Standards – A Compendium' published by ICSI

Course Outcome/s

CO1	Identify the scope, role and functions of the company secretary and apply them in the employing or client organization.	K1,K2
CO2	Critically evaluate and apply the role of company secretary as an advisor to the board.	K3
CO3	Understand the law and best practice in key functional matters and apply them in the secretaryship function and ensure corporate compliance.	K2,K3

216UCOT06 - NON MAJOR PAPER 2 – BASICS OF CORPORATE E– MANAGEMENT

Level of Knowledge: Basic Level

OBJECTIVES

To introduce the concepts of computers, role of Management Information Systems and its role in manufacturing organizations.

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. Alexis Leon, Mathew Leon – Fundamentals of Computer Science and Communication Engineering
2. Alexis 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.bajaj and Debjani Nag – E – Commerce – The Cutting Edge of Business

Course Outcome/s

CO1	Able to understand the concepts of Ecommerce, MIS, components and roles of the electronic commerce environment.	K1,K2
CO2	Acquaint knowledge about how to use payments by adopting secured electronic payment protocol.	K3
CO3	Visualize the legal and ethical issues related to e – commerce.	K2,K3

216UCCT02 - SOFT SKILLS (COMMON TO ALL UG BRANCHES) Semester-II-

Essentials of Language and Communication – Level – II

Objective

1. To learn speaking, listening, reading, writing skills and Business correspondence

Unit-I

Speaking Skills

Formal and Informal Conversation – Conversation in the work place – Interviews – Public Speech – Lectures.

Unit – II

Listening Skill

Comprehending – Retaining – Responding – Tactics – Barriers to Listening – Overcoming listening barriers – Misconception about listening.

Unit – III

Reading Skill

Acquiring reading – Reading Development – methods teaching – Reading difficulties.

Unit – IV

Writing skill

Note-making – CV's – Report writing, copy writing, Agenda – Minutes – Circular – Essay writing on any current issues – paragraph – Essay writing, Writing Research papers – Dissertation.

Unit- V

Business Correspondence

Meaning of Business correspondence – Importance of Business Correspondence essential qualities of a business letters. Different types of business letters – cover letter, thank you letters, message through email and Fax, Acceptance letters, rejection letters, and withdrawal letters.

Recommended Texts:

1. Minippally, Methukutty. M. 2001. Business Communication Strategies. 11th Reprint. Tata
2. McGraw – Hill. New Delhi.
3. SasiKumar. V and P.V. Dharmija. 1993. Spoken English: A Self-Learning Guide Conversation Practice. 34th reprint. Tata McGraw – Hill. New Delhi.
4. Swets, Paul. W. 1983. The Art of Talking So That People Will Listen: Getting
5. Through to Family, Friends and Business Associates. Prentice Hall Press. New York.
6. John, Seely The Oxford guide to writing and speaking. Oxford U P, 1998, Delhi.
7. The Process of Writing: Planning and Research, Writing, Drafting and Revising.

Course Outcome/s

CO1	Able to develop the art of speaking English without any grammatical error.	K1
CO2	Enhance the ability to build rapport, engage, influence and provide feedback.	K2
CO3	To learn and apply verbal and nonverbal communication skills to achieve better outcomes.	K3
CO4	To identify their individual development areas	K3

III SEMESTER

316UCOT03 - CORPORATE ACCOUNTING – I

Objectives

1. To enable the students about the Preparation of the Company accounts.
2. To motivate the students to understand the various Provisions of the Companies Act.

UNIT - I

Issue of Shares and Debentures – various kinds – Forfeiture – Re-issue – Underwriting of Shares and Debentures.

UNIT – II

Redemption of Preference Shares and Debentures – Purchase of Business – Profits prior to Incorporation.

UNIT – III

Preparation of Company Final Accounts – Company Balance Sheet preparation – Computation of Managerial Remuneration

UNIT – IV

Valuation of Goodwill and Shares.

UNIT – V

Alteration of Share Capital – Internal Reconstruction and Reduction of Capital

REFERENCE BOOKS:

1. R.L.Gupta – Corporate Accounting
2. T.S.Reddy & A.Murthy – Corporate Accounting
3. Shukla & Grewal – Advanced Accounting
4. Jain & Narang – Company Accounts
5. Chakraborty – Advanced Accountancy

Course Outcome/s

CO1	Acquire the conceptual knowledge of the fundamentals of corporate accounting	K1
CO2	Understand the concepts and standards underlying the accounting procedures used to measure business performance	K2
CO3	Have a comprehensive knowledge about the latest provisions of the Companies Act.	K3
CO4	Gain expertise in preparation of final accounts as per the revised schedule VI	K3

316UCOT04 - COMPANY LAW & SECRETARIAL PRACTICE - II

Objectives

1. To enlighten the students on the Provisions governing the Company Law.
2. To make the students aware on the recent amendements t o Companies Act.

UNIT – I

BORROWING POWERS

Meaning – Ultra-Vires Borrowing - Mortgage and Charges - Fixed and Floating Charges - Registration of Charges - Legal Provisions - Effects and Consequences of Non registration of Charge. Debentures – Definition – Kinds - Guidelines for the issue of Debentures - duties of Secretary - Comparison between a Shareholder and a Debenture-holder

UNIT – II

COMPANY MANAGEMENT

Introduction – Directors – Qualifications – Disqualifications – Appointment – Vacation – Removal - Specific powers of Directors – Duties of Director - Liabilities of Directors. Managing Director – Appointment – Disqualification – Managers - Comparison between Managing Director and a Manager.

UNIT - III

MEETINGS and PROCEDURES

Introduction - Kinds of Meeting - Meeting of Shareholders - Statutory Meeting- Annual General Meeting - Extra-ordinary General Meeting - Class Meeting - Board Meeting-Secretarial Work relating to Meetings.

Motions and Resolutions - Types of Resolutions – Agenda – Minutes - Voting and Poll – Proxy – Quorum - Chairman of Meeting - duties of Secretary.

UNIT – IV

DIVIDENDS, ACCOUNTS and AUDIT

Dividend – Definition - Rules regarding Dividends - Secretarial procedures regarding payment of Dividends.

Accounts - Statutory Books - Books of Accounts – Annual Accounts and Balance Sheet - Secretarial duties.

Auditor – Qualifications – Appointment - Rights, Duties and Powers.

UNIT – V

WINDING UP

Meaning - Modes of Winding-up - Compulsory Winding-up - Voluntary Winding-up – Winding-up subject to supervision of Court - Duties of Secretary in respect of Winding-up – Liquidators - Duties and powers of Liquidators.

REFERENCE BOOKS:

1. N.D.Kapoor – Company Law and Secretarial Practice
2. P.P.S.Gogna – A Text Book of Company Law
3. P.K.Ghosh & Dr.V.Balachandran – Outline of Company Secretary Practice
4. B.N.Tandon – Manual of Secretarial Practice
5. Dr.M.R.Sreenivasan – Company Law and Secretarial Practice

Course Outcome/s

CO1	Understand the formation and kinds of companies.	K1
CO2	Acquire knowledge on basic documents in a company and various methods of raising of capital.	K2
CO3	Examine the provisions of Companies Act relating to meetings, resolutions and Company Management.	K3

OBJECTIVE

To enrich students with the knowledge of the functioning of banks.

To help students realize the quintessential role of banks in the world today.

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.

UNIT - III

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

UNIT - IV

Principles of Lending - Types of Borrowings - 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.

Course Outcome/s

CO1.	Understand and explain the conceptual framework of banking	K1, K3
CO2.	Classify and Demonstrate the types of deposit, cheques, loans and advances	K2, K3
CO3.	Illustrate the various electronic payment methods	K2, K3

OBJECTIVES

To emphasize an understanding of the economic forces that influences the pricing of financial assets. To understand the investment theory that will be stressed and tied with all applicable techniques such as portfolio selection, investment formulation etc.,

Unit I

Investment – Meaning – Objectives – Speculation – Gambling – Investment process, Investment alternatives – New Financial Instrument.

Unit II

New Issues Market (Primary market) – Parties involved in the new issue – Placement of the issue – Pricing of New issues – History of stock exchanges in India – Functions of Stock Exchange – Regulatory frame work – Meaning – BSE, NSE, ISE, OTCEI and NSDL

Unit III

Objectives of SEBI – Functions of SEBI – Organisation of SEBI – SEBI’S Role in the primary Market – Secondary Market and SEBI – Critical Review of SEBI

Unit IV

Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis, Technical Analysis – Assumption – Technical tools – Dow theory Major Trends – Odd Lot Trading.

Unit V

Portfolio Construction – Approaches in Portfolio construction – Determination of objectives – Selection of portfolio – Markowitz Model – The Sharpe Index Model – Capital Asset pricing mode (CAPM) – Portfolio Revision – Formula plans – Assumptions, Constant rupee value plan – Constant ratio plan and variable ratio plan.

Reference Books

1. Preeti singh, Investment Management, Himalaya Publishing House, Mumbai
2. Punithavathy Pandian, Security Analysis and Portfolio Management Vikas PublishingHouse, New Delhi
3. V.A.Avadhani, Investment Management, Himalaya Publishing House, Mumbai

Course Outcome/s

CO1.	Critically examine different asset classes and implement global asset allocation strategies.	K1, K3
CO2.	Apply appropriate techniques for valuation and management of fixed income and equity investments.	K2, K3
CO3.	Evaluating derivatives and alternative investments with critical awareness of the potential problems that may ensure.	K2, K3

ALLIED I - 316UCOT05 - STATISTICS – I

OBJECTIVES

To provide an understanding for the graduate students on the statistical concepts to include measurements of location and dispersion, probability, sampling, estimation, hypothesis testing, regression and correlation analysis.

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

Course Outcome/s

CO1.	To familiarize the concepts of statistics.	K1, K3
CO2.	To get practical exposure on calculation of measures of average, correlation and regression.	K2, K3
CO3.	To analyse the concepts of statistics in various business models and arrive decisions.	K2, K3

	To implement the statistical tools for future research.	
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(b) AUDITING

OBJECTIVES

The aim is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework such as International Financial Reporting Standards.

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 1956.

UNIT – V

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

REFERENCE BOOKS:

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

Course outcome/s

CO1	Understand the basic auditing principles, concepts, planning an audit and due diligence.	K1
CO2	Illustrate the steps required to perform Internal control and Internal check, Vouching and Verification and Valuation of Assets and Liabilities.	K2
CO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds.	K3

316UCCT03 - SOFT SKILLS (COMMON TO ALL UG BRANCHES)

Semester- III- COMPUTING SKILLS – LEVEL - I

Objective:

The major objective in introducing the course is to impart hands on training to students in Microsoft Office essentials like MS Word, MS Excel and MS Access. The course is basic course offered at two levels exclusively meant for students who have no computer knowledge. Course is designed as a practical oriented course and not for chalk and board teaching.

Pre- requisite: NIL

Unit 1 : Introduction to computers – classification of computers; Computers inside – Hardware (processing, memory i/o, storage etc), Software (Systems, application); Operating Systems – DOS, LINUX, UNIX, Windows ; Programming – Overview, need and skills; Networking Basics; Virus; Hacking

Unit 2 : Word processing - Operating of word documents like open, close, save, print ; Editing Text – tools, formatting , bullets, layout ; Navigating word – Keyword, mouse, document formatting ; paragraph alignment - indentation, headers, footers, numbering; printing – preview, options

Unit 3 : File Management – Importance of file management, backing of files, files and folders- editing, deleting, retrieving, renaming, subfolders; Manipulating windows – minimize, maximize; power point basics- terminology- templates, viewing

Unit 4 : Spreadsheets – MS Excel – opening, entering text and data, formatting, navigating; Formulas- entering, handling and copying; charts- creating, formatting and printing, header and footer, centering of data; printing

Unit 5 : Networking - Internet explorer; www – working, browsing, searching, saving; bookmark – features, favorite, create, delete ; printing webpage; email – creating, receiving, reading and sending messages

Note – Unit 2 -5 are to be taught as practical with hands on experience

References:

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill, India
2. Microsoft 2003 – Jennifer Ackerman Kettel et al., Tata Mc-Graw Hill, India
3. Working In Microsoft office 2006– Ron Mansfield , Tata Mc-Graw Hill, India

Course outcome/s

CO1	To recognize when to use each of the Microsoft office programs to create professional and academic documents.	K1
CO2	Apply skills and concepts for basic use of computer software, network, and internet in the workplace.	K2
CO3	Analyze Microsoft office programs to create personal, academic and business documents following current professional and industry standards.	K2, K3

IV SEMESTER

416UCOT03 - CORPORATE ACCOUNTING – II

OBJECTIVES

To provide the students with an understanding of financial reporting, underlying the accounting procedures used to measure the business performance and to use the accounting information as a basic language of business.

UNIT – I

Human Resource Accounting – Accounting Standards - Financial Reporting practice – Accounting for price level changes

UNIT – II

Final Accounts of insurance companies including balance sheet

UNIT – III

Final accounts of banking companies including balance sheet

UNIT – IV

Amalgamation – Absorption and external reconstruction of a company – (inter company investments excluded)

UNIT –V

Liquidation – Statement of affairs and deficiency accounts – Liquidator's final statement of receipts and payments.

REFERENCE BOOKS:

1. R.L.Gupta – Corporate Accounting
2. T.S.Reddy & A.Murthy – Corporate Accounting
3. Shukla & Grewal – Advanced Accounting
4. Jain & Narang – Company Accounts

Course outcome/s

CO1	Acquire the conceptual knowledge of the fundamentals of corporate accounting	K1
CO2	Understand the concepts and standards underlying the accounting procedures used to measure business performance	K2
CO3	Have a comprehensive knowledge about the latest provisions of the Companies Act.	K3
CO4	Gain expertise in preparation of final accounts as per the revised schedule VI	K3

416UCOT04 - BUSINESS MANAGEMENT

OBJECTIVES

To develop an understanding of business organizations and provide them with subject specific knowledge in areas such as markets, customers, finance, operations, communication, information technology and business policy and strategy.

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

Authority – Delegation – Decentralization – Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and Purpose.

UNIT – V

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. Dinakar Pagare – Principles of Management
3. C.B.Gupta – Business Management
4. L.M.Prasad – Principles of Management
5. P.C.Tripathi & P.N.Reddy – Principles of Management
6. N.Premavathy – Business Management
7. J.Jayasankar – Principles of Management

Course outcome/s

CO1	Discuss and communicate the management evolution and how it will affect future managers.	K1
CO2	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.	K2
CO3	Practice the process of management's four functions: planning, organizing, leading, and controlling.	K3
CO4	Gather and analyze both qualitative and quantitative information to isolate issues and formulate best control methods.	K3

ALLIED IV

416UCOT05

(a) STATISTICS – II

OBJECTIVES

To apply the statistical methods and to solve problems in applied economics.

UNIT – I

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

UNIT – II

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 – III

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 – IV

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

UNIT – V

Statistical Quality Control and Quality Control Charts

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

Course outcome/s

CO1	To impart an assured level of competence, understanding of the basic ideas, terms and language of statistics.	K1
CO2	To develop statistical literacy skills in students in order to comprehend and practice statistical ideas at many different levels.	K2
CO3	To promote the practice of the scientific methods, identify questions, collect evidences, communicate and exchange results.	K3

416UCOTO3 – Allied IV CUSTOMER RELATIONSHIP MANAGEMENT

OBJECTIVES

To create an insight in the area of customer relationship management.

To equip students with both conceptual understanding and knowledge pertaining to practical application of critical skills necessary for building and managing partnering relationships with customers and suppliers.

UNIT I

Customer Relationship Management - Measurement - Qualitative Measurement Methods – Quantitative Measurement Methods - Calculating Relationship Indices.

UNIT II

Customer Relationship Survey Design - Statistical Analysis of Customer Surveys - Using Customer Relationship Survey Results.

UNIT III

Relationships in Marketing - Relationship Concepts - Relationship Drivers - Lasting Relationships

UNIT IV

Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership.

UNIT V

The Technological Revolution – Relationship Management – Changing Corporate Cultures

Recommended Text:

1. Dr. Sheela Rani, Customer Relationship Management, Margham Publications

Reference Books:

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall.
2. John Anton, “Customer Relationship Management”, Prentice Hall.
3. Jagdish N Sheth and AtulParvatiyar, “Handbook of Relationship Marketing”, Response Books 2002.
4. Anderson, “Customer Relationship management”, Tata McGraw Hill, 2002

5. David Strutton; Lou E. Pelton; James R. Lumpkin, "Marketing Channels: A Relationship Management Approach- A Tata Mcgraw Hill Higher Education.

Course outcome/s

CO1	Analyse the relationship theory and relationship economics from the point of view of the customer and the organization.	K1
CO2	Critically analyse an organization's relational strategies with stakeholder groups that affects how well it meets customer needs.	K2
CO3	Plan and conduct an investigation on an aspect of CRM, and communicate findings in an appropriate format.	K2, K3

416UCOTO4 - CORPORATE FINANCE

OBJECTIVES

To Provide conceptual background for corporate financial analysis from the point of corporate value creation. To evaluate the different management decisions and their influence on corporate performance and value.

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

Capitalization - Over Capitalization - 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. Vasant Doshi - Indian Financial System
3. I.M.Pandey - Financial management
4. S.N.Maheswari - Corporate Finance

Course outcome/s

CO1	Understand the key themes in corporate finance, finance function and importance of finance.	K1
CO2	Analyze the relationship between strategic decision making and corporate financing decisions.	K2
CO3	Acquaint the knowledge where interrelationship between finance and governance is required.	K2, K3

416UCOTO4 – Fundamentals of Insurance.

UNIT – I

Introduction to insurance –Origin, history, nature of insurance, insurance in India, market potential – Emerging scenario. Principles of insurance, utmost good faith, Insurable interest, material fact, Indemnity, proximate cause.

UNIT-II

Insurance laws and regulations.Contract act, Insurance act, LIC act, GIC act, IRDA act, and Consumer protection act.Ombudsman.Life insurance – Selection of risk and policy condition.Risk management and reinsurance. Selection of risk – Computation of premium-Actuarial Valuation

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 condition and privileges – Age admission, revival, loans, claims etc.

UNIT –IV

Introduction to general insurance. Fire , motor ,marine , health , miscellaneous.

UNIT –V

Group insurance schemes – group insurance , group gratuity , superannuation and pension plan . Rural insurance and insurance for weaker sections of society.

TEXT BOOK:

- Dr.PeriaSamy, Principles & Practice of Insurance -Himalaya Publication.

Reference Books:

- A.Murthy, Elements of insurance -Margham publications
- Alkamittal and S.L. Gupta, Insurance and risk management-Sultan Chand & Co.
- Sharma R.S. Insurance: Principles and Practice Insurance: Vora Bombay.
- Life Insurance – Institute of Insurance, Mumbai.

Course outcome/s

CO1	To apply the basic insurance knowledge and skills in the workplace.	K1
CO2	To apply the technical and practical skills needed to start a career in the insurance industry.	K2
CO3	To appreciate the importance of business ethics with special reference to insurance.	K2, K3

416UCCT04 - SOFT SKILLS (COMMON TO ALL UG BRANCHES)

Semester- IV- COMPUTING SKILLS – LEVEL II

Objective:

The major objective in introducing the course is to impart hands on training to students in Microsoft Office essentials like MS Word, MS Excel and MS Access. The course is basic course offered at two levels exclusively meant for students with no computer knowledge. Course is designed as a practical oriented course and not for chalk and board teaching.

Pre- requisite : Essentials of Microsoft office as given in Level I

Unit 1 : Word processing - Auto formatting; Paragraph and character styles – creating , modifying and using styles; Templates – modifying, attaching and controlling; Tables and columns - creating, manipulating and formulating; mail merge; labels- creating

Unit 2 : Data Management – MS Access - Introduction, concepts and terms; database and tables- creating, data types, editing fields, renaming, resizing of fields, finding, sorting and displaying of data –printing

Unit 3 : Spreadsheets – MS Excel – Worksheets – moving, copying, sorting, inserting of cells, rows, columns; Charts – creating, editing, adding, rotating, printing, deleting and controlling; graphics- creating and placing, drawing lines and shapes; using multiple worksheets ; printing

Unit 4 : Presentations – Power point- starting, browsing and saving, creating, editing, formatting of text and paragraphs, inserting tables and charts; Presentation through slides, handouts and printing.

Unit 5 : Graphics and Multimedia - Clip art – create and insert; shapes- draw, insert and copy; create a flow

Note – Unit 1 -5 are to be taught as practical with hands on experience

References :

1. Introduction to Computers – Peter Norton, Tata McGraw-Hill, India
2. Microsoft 2003 – Jennifer Ackerman Kettel et al., Tata Mc-Graw Hill, India
3. Working In Microsoft office 2006– Ron Mansfield , Tata Mc-Graw Hill, India

Examinations :

1. Sessional tests could be based on Theory and practical
2. End semester is based on practical examination only

Course outcome/s

CO1	Set up logical storage locations on your hand drive so that it can be easily stored and retrieve information.	K1
CO2	Create a professional email signature and learn how to edit and update it with important and timely company information.	K2
CO3	Understand and present information about basic power point presentation complete with headings, bullet points and pictures.	K2, K3

416UEST01 - ENVIRONMENTAL STUDIES

CORE MODULE SYLLABUS FOR ENVIRONMENTAL STUDIES FOR UNDER GRADUATE COURSES OF ALL BRANCHES OF HIGHER EDUCATION

Vision

The importance of environmental science and environmental studies cannot be disputed. The need for sustainable development is a key to the future of mankind. Continuing problems of pollution, loss of forest, solid waste disposal, degradation of environment, issues like economic productivity and national security, Global warming, the depletion of ozone layer and loss of biodiversity have made everyone aware of environmental issues. The United Nations Conference on Environment and Development held in Rio de Janeiro in 1992 and world Summit on Sustainable Development at Johannesburg in 2002 have drawn the attention of people around the globe to the deteriorating condition of our environment. It is clear that no citizen of the earth can afford to be ignorant of environment issues. Environmental management has captured the attention of health care managers. Managing environmental hazards has become very important.

Human beings have been interested in ecology since the beginning of civilization. Even our ancient scriptures have emphasized about practices and values of environmental conservation. It is now even more critical than ever before for mankind as a whole to have a clear understanding of environmental concerns and to follow sustainable development practices. India is rich in biodiversity, which provides various resources for people. It is also basis for biotechnology. Only about 1.7 million living organisms have been described and named globally. Still many more remain to be identified and described. Attempts are made to conserve them in ex-situ and in-situ situations. Intellectual property rights (IPRs) have become important in a biodiversity-rich country like India to protect microbes, plants and animals that have useful genetic properties. Destruction of habitats, over-use of energy resource and environmental pollution have been found to be responsible for the loss of a large number of life-forms. It is feared that a large proportion of life on earth may get wiped out in the near future.

In spite of the deteriorating status of the environment, study of environment has so far not received adequate attention in our academic programmes. Recognizing this, the Hon'ble Supreme Court directed the UGC to introduce a basic course on environment at every level in college education. Accordingly, the matter was considered by UGC and it was decided that a six months compulsory core module course in environmental studies may be prepared and compulsorily implemented in all the University/Colleges of India. The experts committee appointed by the UGC has looked into all the pertinent questions, issues and other relevant matters. This was followed by framing of the core module syllabus for environmental studies for undergraduate courses of all branches of Higher Education. We are deeply conscious that there are bound to be gaps between the ideal and real. Genuine endeavour is required to minimize the gaps by intellectual and material inputs. The success of this course will depend on the initiative and drive of the teachers and the receptive students.

SYLLABUS

Unit 1 : Multidisciplinary nature of environmental studies Definition, scope and importance, need for public awareness. (2 lectures)

Unit 2 : Natural Resources :

Renewable and non-renewable resources :

Natural resources and associated problems.

- (a) Forest resources : Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
 - (b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
 - (c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
 - (d) Food resources : World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
 - (e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
 - (f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
 - Equitable use of resources for sustainable lifestyles. (8 lectures)

Unit 3 : Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystems :-
 - (a) Forest ecosystem
 - (b) Grassland ecosystem
 - (c) Desert ecosystem
 - (d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) (6 lectures)

Unit 4 : Biodiversity and its conservation (8 lectures)

- Introduction – Definition : genetic, species and ecosystem diversity.
- Biogeographical classification of India

- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation
- Hot-spots of biodiversity.
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

Unit 5 : Environmental Pollution (8 lectures)

Definition

- Cause, effects and control measures of :-
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards
- Solid waste Management : Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management : floods, earthquake, cyclone and landslides.

Unit 6 : Social Issues and the Environment (7 lectures)

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental ethics : Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.

Unit 7 : Human Population and the Environment (6 lectures)

- Population growth, variation among nations.
- Population explosion – Family Welfare Programme.
- VII
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies.

Unit 8 : Field Work

- Visit to a local area to document environmental assets rivers/forest/grassland/hill/mountain.
- Visit to a local polluted site – urban / Rural / Industrial / Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond,river,hill slopes,ect. (Field work Equal to 5 lecture hours)

Course outcome/s

CO1	Understand core concepts and methods from ecological, physical sciences and their application in environmental problem solving.	K1
CO2	Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.	K2
CO3	Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.	K2, K3
CO4	Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.	K3

V SEMESTER

516UCOT01 - COST ACCOUNTING

OBJECTIVES

To familiarize the students with the basic concepts of cost, various methods and techniques of costing.

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 Cost Accounting

Unit Costing – Job Costing – Process Costing – Verification – Inter Process Profit – 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. Murthy and Reddy – Cost Accounting

Course outcome/s

CO1	Understand and explain the conceptual framework of Cost Accounting	K1 & K2
CO2	Familiarize concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies	K2
CO3	Provide an in depth knowledge on cost ascertainment. And to identify the areas of application of costing techniques.	K3

516UCOT02 - SECURITIES LAWS AND MARKET OPERATIONS

OBJECTIVES

To make the students study the origin, concepts, running of SEBI, operations of stock exchange, participants in the stock market, depositories etc.,

UNIT-I

Introduction

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

UNIT-II

Stock Market

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

UNIT-III

Stock Exchanges

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

UNIT-IV

Trading Pattern in OTCEI and NSE

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

UNIT-V

Demat Trading & Mutual Funds

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

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

Reference Books:

1. Gupta, L.C. : Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Machi Raju, 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.

Course outcome/s

CO1	Keep students updated on the latest discourse on practical issues and policies in the new international financial environment.	K1 & K2
CO2	Aims to help students to appreciate and understand how financial markets and institutions operate	K2
CO3	To prepare students with a good understanding of the theoretical foundation of financial market and institutions	K3

516UCOT03 - INCOME TAX LAW AND PRACTICE – I

OBJECTIVES

To make the students competent to compute the total income and tax liability of individual assessee and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

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.

Course outcome/s

CO1	Examine the basic concepts of schedule of rates of tax, tax liability, penalties and prosecution	K1
CO2	Explain the total taxable income of an assessee	K2
CO3	Apply and practice the computation of total income	K3

516UBCT04 - FINANCIAL MANAGEMENT

Objectives

1. To impart the basics of Financial Management for the benefit of Commerce students.
2. To enable the students to know the concepts of the Investment, Financing and Working Capital.

Unit I :

Introduction Meaning and Objectives of Financial Management - Functions of Financial Management. Finance - Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management.

Unit II :

Capital Structure Meaning - Factors affecting Capital Structure - Planning - Theories of Capital Structure - Determining Debt Equity Proportion - Leverage Concept.

Unit III :

Cost of Capital Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

Unit IV :

Dividend Meaning - Dividend Policies - Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law - Dividend Models - Walter's Model - Gordon's Model - M.M. Model - Hypothesis Model.

Unit V :

Working Capital Working Capital - Meaning and importance - Factors Influencing Working Capital - Determining (or) Forecasting of Working Capital requirements - Working Capital Operating cycle.

suggestedReadings

1. I.M. Pandey, Financial Management, Vikas Publishing House
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications
3. S.N. Maheswari, Financial Management, Sultan Chand & Sons
4. Y. Khan and Jain, Financial Management, Sultan Chand & Sons
5. P. Periyasamy.P, Financial Management, Vijay Nicole Imprints Pvt. Ltd. Chennai
6. Murthy A, Financial Management, Margam Publications, Chennai

Course outcome/s

CO1	Define and identify the concepts of Financial Management	K1
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C02	Understand Capital Structure, Cost of Capital for strategic Financial Decision Making	K2
C03	Apply and practice the Theories for financial planning	K3

Elective – I

516UCOT05 - ENTREPRENEURIAL DEVELOPMENT

OBJECTIVES

To enrich the students towards the knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.

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. Srinivasan 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

Course outcome/s

CO1.	Understand the concept, origin and growth of entrepreneurship	K1
CO2.	Examine the various governmental and non-governmental support offered to the entrepreneurs	K2
CO3.	Understand the process of starting a new venture	K2
CO4.	Prepare a business plan based on Entrepreneurship development.	K3

516UCOT04 - COMMERCIAL LAW

OBJECTIVES

To enable the students to understand the concept of law, structure and format of contract, procedures for indemnity, guarantee, rescinding the contract etc.,

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

Course outcome/s

CO1	To state the law relating to Indian Contract Act and define the concept of contract	K1
CO2	To understand the different elements of contract, performance of contract and different modes of discharge of contract	K2
CO3	To explain the concept of special contracts	K3
CO4	To analyse the dimensions of life and general insurance and elaborate their contents	K3

516UVET01 - VALUE EDUCATION (COMMON TO ALL UG BRANCHES) PART- IV VALUE

EDUCATION - III YEAR – FIFTH SEMESTER CREDITS: 2

Objective: Values are socially accepted norms to evaluate objects, persons, and situations that form part and parcel of sociality. A value system is a set of consistent values and measures. Knowledge of the values are inculcated through education. It contributes in forming true human being, who are able to face life and make it meaningful. There are different kinds of values like, ethical or moral values, doctrinal or ideological values, social values and aesthetic values. Values can be defined as broad preferences concerning appropriate courses of action or outcomes. As such, values reflect a person's sense of right and wrong or what "ought" to be. There are representative values like, "Equal rights for all", "Excellence deserves admiration". "People should be treated with respect and dignity". Values tend to influence attitudes and behavior and help to solve common human problems. Values are related to the norms of a culture.

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

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

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

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

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

Books for Reference:

1. M.G.Chitakra: Education and Human Values, A.P.H.Publishing Corporation, New Delhi, 2003

Course outcome/s

CO1	To inculcate essential values depends upon the objectives that may be individual, social and	K1
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	ethical.	
CO2	To understand the purpose of value education in the present world and the role of civilization.	K2
CO3	To analyze the environment and ecological balance by bridging with living and non living things.	K2, K3
CO4	To identify the causes of corruption, terrorism, alcoholism etc.,	K3

VI Semester

616UCOT01 - MANAGEMENT ACCOUNTING

OBJECTIVES

To introduce students to the various tools and techniques of management accounting. To enlighten students on financial statement analysis with the emphasis on the preparation of fund flow and cash flow statements.

UNIT I

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

UNIT II

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

UNIT III

Ratio analysis - interpretation, benefits and limitations. Classifications of ratios - liquidity, profitability, turnover, capital structure and leverage.

UNIT IV

Fund Flow & Cash Flow Statements - 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. Horngen and Gary N. Sundem- Introduction to management accounting
4. Sharma and Shashi K.Gupta- Management accounting
5. Reddy & Murthy- Management accounting
6. Hansen/ Mowen- Cost management accounting and control.

Course outcome/s

CO1	Understand and explain the conceptual framework of Cost Accounting	K1 & K2
CO2	Familiarize concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies	K2
CO3	Provide an in depth knowledge on cost ascertainment. And to identify the areas of application of costing techniques.	K3

616UCOT02 - INDUSTRIAL LAW

OBJECTIVES

To understand the various acts like factories, wages, industrial disputes and how to handle disputes, trade union problems etc.,

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

PAYMENT OF WAGES ACT 1936

Definitions – Responsibilities for Payment – wages Periods – Time of Payment – Deductions – Claim for wrongful deductions.

MINIMUM WAGES ACT 1948

Interpretation – Fixing Minimum rates of wages – Procedures for fixing – Committee and Advisory Boards – Payment of Minimum wages – Register and Records – Inspectors – Claims – Penalties & Procedures – The Schedule.

UNIT III

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 IV

TRADE UNION ACT 1926

Growth & Functions of Trade Unions - Definitions – Agreements not affected by the Act – Registration – Rights & Privileges, Duties & Liabilities of a Registered Trade Union – General & Special Fund - Amalgamation & Dissolution of Trade Union

THE CONTRACT LABOUR (REGULATION & ABOLITION) ACT 1970

Scope & Application of the Act – Act not to apply to certain establishments – Definitions – Registration of Establishments employing Contract Labour – Licensing of Contractors – Welfare & Health of Contract Labour – Penalties & Procedure

UNIT V

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

REFERENCE BOOKS:

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

Course outcome/s

CO1	Understand the development and the judicial setup of labour laws, salient features of welfare and wage legislations.	K1 & K2
CO2	Learn the laws relating to industrial relations, social security and working conditions.	K2
CO3	Understand the laws related to working conditions in different settings.	K3

616UCOT03 - INCOME TAX LAW AND PRACTICE – II

OBJECTIVES

1. To provide a detailed understanding of the various provisions of I.T. Act.
2. To enable the students to about the Assessment Procedures and Tax Planning.

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

AGRICULTURAL INCOME

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income.

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.

Course outcome/s

CO1	To describe the provisions in the corporate tax laws that can be used for tax planning.	K1
CO2	To understand the impact of taxation and know the deductions.	K2
CO3	To state the use of various deductions and to reduce the taxable income.	K3

616UCOT04 - INDIRECT TAXES

OBJECTIVES

To understand the procedures, canons, tax system in India. To enrich knowledge in the field of central excise act, customs act, CST, GST etc.,

UNIT I

TAXATION AND TAX SYSTEM IN INDIA

History of Taxation – Elements of Tax – Objectives of Taxation – Canons of Taxation – Tax System in India – Classification of Taxes.

UNIT II

CENTRAL EXCISE

Basic Concepts – Types of Excise Duties – Definition of some terms – Classification of Goods – Levy and Collection of Tax – Sec 4 & 4A Valuation of Goods – Administrative setup of Central Excise – Registration – Excise and Exports – Excise and Small Scale Industries – CENVAT.

UNIT III

CUSTOMS ACT 1962

Customs Act – Definition, Concepts and Scopes – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

UNIT IV

CENTRAL SALES TAX (CST) & TAMILNADU VAT

Historical background of CST Act – Definition of terms – Inter-State Sales – Exemptions from CST – Registration of Dealers – Levy and Collection of CST – Provisions of Tamil Nadu VAT – Dealers – Registration – Input Tax Credit – Levy of Tax.

UNIT V

SERVICE TAX

Growth of Service Sector – Elements of Service Tax – Different Services on which tax is payable - Service Tax payment.

REFERENCE BOOKS:

1. V.S. Datey - Indirect Tax law and practice.
2. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Business Taxation.
3. N.S.Govindan – Indirect Taxes made Easy

Course outcome/s

CO1	Understand the basic principles underlying the Indirect Taxation Statutes	K1
CO2	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	K2
CO3	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.	K2,K3

Project

616UCOP01 - 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
(i) Board, Housing Board and Chambers of Commerce, Cooperative Societies and banks.
3. Office Equipment Marketing Organizations.

NOTE:

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

The 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.

616UEAT01 - EXTENSION ACTIVITY (COMMON TO ALL UG BRANCHES)

A candidate shall be awarded a maximum of 1 Credits for Complusory Extension Service.

All the Students shall have to enrol for NSS /NCC/ NSO (Sports & Games) Rotract/ Youth Red cross or any other service organizations in the college and shall have to put in Complusory minimum attendance of 40 hours which shall be duly certified by the Principal of the college before 31st March in a year. If a student LACKS 40 HOURS ATTENDANCE in the First year, he/she shall have to compensate the same during the subsequent years.

Students those who complete minimum attendance of 40 hours in One year will get HALF A CREDIT and those who complete the attendance of 80 or more hours in Two Years will ONE CREDIT.

Literacy and population Education Field Work shall be compulsory components in the above extension service activities.

Registrar