

**ETHIRAJ COLLEGE FOR WOMEN
(AUTONOMOUS)
CHENNAI 600008**

*Accredited with 'A' Grade by NAAC
College with Potential for Excellence*



Syllabus

of

**B.COM CORPORATE SECRETARYSHIP
(Self - Financing)**

to be offered from the academic year 2018-19

under the

**OUTCOME BASED EDUCATION
&
CHOICE BASED CREDIT SYSTEM**

BY

**DEPARTMENT OF CORPORATE SECRETARYSHIP
ETHIRAJ COLLEGE FOR WOMEN**

CHENNAI -600 008

**ETHIRAJ COLLEGE FOR WOMEN
(AUTONOMOUS)**

**DEPARTMENT OF CORPORATE
SECRETARYSHIP
SYLLABI
2018-19 ONWARDS**

ETHIRAJ COLLEGE FOR WOMEN
DEPARTMENT OF CORPORATE SECRETARYSHIP
B COM CORPORATE SECRETARYSHIP

(For students admitted in the academic year 2018-19 and onwards)

The Department of Corporate Secretaryship has revised the syllabi for its UG programme with effect from the academic year 2018-2019..

Every academic year is divided into two semester sessions. Each semester will have a minimum of 90 working days and each day will have 5 working hours. Teaching is based on the modular pattern of credit courses. Credit is directly related to the number of hours taught for particular subject and also to the number of hours a student spends on learning a subject or carrying out an activity relating to the subject.

REGULATIONS

1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Corporate Secretaryship course shall be required to have passed the Higher Secondary Course examination with Commerce, Accountancy as compulsory subjects and Economics/Mathematics/Statistics/Computer Science as optional subjects conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Syndicate of the University of Madras.

2. ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the degree only if he/ she has undergone in the prescribed course of study for a period of not less than three academic years, passed the examinations of all the six semesters prescribed.

3. COURSE OF STUDY:

The main subject of study for Bachelor Degree shall consist of the following

- PART – I : Foundation Courses exclusive for Languages
- PART – II : English
- PART – III : Core Subjects & Allied Subjects
- PART - IV : Non Major Elective
- PART – V : Extension Activities / Sports / NCC

4. PASSING MINIMUM:

A Candidate shall be declared to have passed in each paper/ practical of the main subject of study where ever prescribed, if he/she secures NOT LESS THAN 40% of the marks prescribed for the examination.

5. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Part I, II, III & IV

Successful candidates passing the examination and securing the marks (i) 60 per cent and above and (ii) 50 per cent and above but below 60 per cent 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.

Candidates who passed all the examinations [Parts I, II, III and IV] prescribed for the course in the FIRST APPEARANCE ITSELF ALONE are eligible for ranking.

6. QUESTION PAPER PATTERN:

Problem oriented subjects:

Section A- Answer any 5 questions out of 8 5 X 8 = 40

Section B- Answer any 3 questions out of 5 3 X 20 = 60

Theory Subjects:

Section A- Answer all the questions 10 X 2 = 20

Section B- Answer any 5 questions out of 8 5 X 8 = 40

Section C- Answer any 2 questions out of 4 2 X 20 = 40

ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)

DEPARTMENT OF CORPORATE SECRETARYSHIP

COURSE PROFILE (2018 – 19 ONWARDS)

B.COM CORPORATE SECRETARYSHIP

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
I	Part I	Tamil/Hindi/French/Sanskrit	5	3	40	60	100
I	Part II	English	5	3	40	60	100
I	CS18/1C/FIA	Financial Accounting	5	4	40	60	100
I	CS18/1C/BUM	Business Management	5	4	40	60	100
I	Allied Paper I	Economics – Handled by Economics department	6	5	40	60	100
I	CS18/1N/BAA	Non – Major Elective – 1: Basics of Accounting	2	3	40	60	100
I		Soft skills	2	3	-	50	50

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
II	Part I	Tamil/Hindi/French/Sanskrit	5	3	40	60	100
II	Part II	English	5	3	40	60	100
II	CS18/2C/AFA	Advanced Financial Accounting	5	4	40	60	100
II	CS18/2C/COL	Commercial Law	5	4	40	60	100
II	Allied Paper II	Economics – Handled by Economics department	6	5	40	60	100
II	CS18/2N/EBA	Non – Major Elective - 2: E-Banking	2	3	40	60	100
II		Soft skills	2	3	-	50	50

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
III	CS18/3C/CA1	Corporate Accounting I	5	4	40	60	100
III	CS18/3C/CLS	Company Law and Secretarial Practice I	5	4	40	60	100
III	CS18/3C/GEL	General Laws	5	4	40	60	100
III	CS 18/3C/MAR	Marketing	5	4	40	60	100
III	CS18/3A/BS1	Allied III:- Business Statistics I	6	5	40	60	100
III		Non Major Elective :- Environmental Studies	2	2	-	50	50
III		Soft skills	2				

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
IV	CS18/4C/CA2	Corporate Accounting-II	5	4	40	60	100
IV	CS18/4C/CLS	Company Law & Secretarial Practice-II	5	4	40	60	100
IV	CS 18/4C/INS	Insurance	5	4	40	60	100
IV	CS18/4C/AUD	Auditing	5	4	40	60	100
IV	CS18/4A/BS2	Allied Paper IV – Business Statistics-II	6	5	40	60	100
IV		Non Major Elective :- Value Education	2	2	-	50	50
IV		Soft skills	2				

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
V	CS18/5C/ITT	Income Tax Theory, Law And Practice-I	6	4	40	60	100
V	CS18/5C/END	Entrepreneurial Development	6	4	40	60	100
V	CS18/5C/COA	Cost Accounting	6	4	40	60	100
V	CS18/5C/BUT	Business Taxation	6	4	40	60	100
V	CS18/5C/FIM	Financial Management	6	4	40	60	100

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
VI	CS18/6C/ITT	Income Tax Theory, Law And Practice-II	6	4	40	60	100
VI	CS18/6C/MAA	Management Accounting	6	4	40	60	100
VI	CS18/6C/CSR	Corporate Social Responsibility	6	4	40	60	100
VI	CS18/6C/BLP	Banking Law & Practice	6	4	40	60	100
VI	CS18/6C/PRO	Institutional Training	6	4	-	100	100

The above courses of the UA Programme enrich the skills or employability/ Skill development/ entrepreneurship which caters to the needs of the students.

SEMESTER – I

PAPER – I FINANCIAL ACCOUNTING

TOTAL HOURS: 75

COURSE CODE: CS18/1C/FIA

CREDITS: 4

L T P: 3 2 0

COURSE OBJECTIVES

1. To outline the accounting concepts and conventions and facilitate the preparation of Accounting Equation, Trial Balance and Financial statements to analyze the effect of business transactions
2. To compute depreciation of fixed assets under the Straight line and Written down value methods and also to compute Fire Insurance Claims under Loss of Stock and Loss of Profit Policies
3. To aid the preparation of Departmental and Branch accounts

COURSE OUTLINE

UNIT I

Accounting Introduction – Need – Definition – Objectives – Advantages – Limitations of Accounting – Accounting Concepts and Conventions – Accounting Equation – Preparation of Trial Balance
(10 Hours)

UNIT 2

Preparation of Final Accounts – Meaning – Trading A/c – Profit & Loss A/c – Manufacturing A/c – Balance Sheet – Closing Entries – Adjustments pertaining to Closing Stock – Outstanding Expenses – Prepaid Expenses – Accrued Income – Income received in Advance – Depreciation – Interest on Capital – Interest on Drawings – Bad Debts –

Provision for Bad and Doubtful Debts – Provision for Discount on Debtors and Creditors – Loss of Stock by Accident or Fire
(15Hours)

UNIT 3

Depreciation Accounting – Meaning – Factors – Methods – Straight-line Method – Diminishing Balance Method (Change in method of Depreciation Excluded)
(15 Hours)

UNIT 4

Departmental Accounts – Basis of Allocation of Expenses – Treatment of Expenses which cannot be allocated Branch Accounts – Dependent Branch – Debtors System – Stock & Debtors System
(25 Hours)

UNIT 5

Fire claims – Loss of Stock – Loss of profits (Simple Problems) – Abnormal Profit

(10 Hours)

RECOMMENDED TEXTBOOKS

1. Reddy T S & Murthy A, Financial Accounting, Margham Publications, Chennai
2. Gupta R L & V K, Financial Accounting, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS

1. Hanif.M & Mukherjee.A, Financial Accounting I, Mc Graw Hill Education (India) Private Limited, India.
2. Shulka & Grewal, Advanced Accounting, S Chand, New Delhi
3. Jain.S & Narang K.L, Financial Accounting, Kalyani Publishers, New Delhi
4. Parthasarathy.S & Jaffarulla.A, Financial Accounting, Kalyani Publishers, New Delhi
5. Tulsian PC, Financial Accounting, Tata Mc. Graw Hill Publishers, New Delhi

JOURNALS

1. Indian Journal of Accounting
2. International Journal of Accounting

e-LEARNING RESOURCES

- www.coursera.org
- www.accountingcoach.com
- www.icmai.in
- www.accountlearning.blogspot.com
- www.tutorialspoint.com

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Sound knowledge on fundamentals of Accounting Concepts and Conventions, Accounting Equation and Trial Balance
CO2	Prepare Financial Statements of trading and manufacturing firms
CO3	Compute depreciation for fixed assets under the Straight Line and Diminishing Balance methods
CO4	Discuss the treatment and allocation of expenses in Departmental Accounting and ascertainment of the profits of branches.
CO5	Compute Fire Insurance Claims under Loss of Stock and Loss of Profit Policies

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	2	3	2	3	3	3	2	2	3
CO2	3	3	3	2	3	2	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3	3	2	3	3
CO4	3	3	3	2	3	2	3	3	3	2	3	3
CO5	3	3	3	1	3	2	2	3	3	1	3	3
AVERAGE	3	3	3	2	3	2	2.8	3	3	2	2.7	3

TEACHING METHODOLOGY:

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving

Quiz–Seminar

Peer Learning

Real time Assignments

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks		40	100	-
K2,K3	B–3/5x20 marks		60		

SEMESTER – I

PAPER – II BUSINESS MANAGEMENT

TOTAL HOURS: 75

COURSE CODE: CS18/IC/BUM

CREDITS: 4

L T P: 3 2 0

COURSE OBJECTIVES

1. To provide a conceptual framework for the traditional discussions of planning
2. To enable the students to understand the purpose of an organization structure and impart knowledge in staffing
3. To offer students a wide exposure to systematical direction and essence of management and control

COURSE OUTLINE

UNIT I

Introduction to Management – Henry Fayol principles – Planning – definition – Types of Planning – Importance – Steps in Planning – Planning premises – Objectives – Meaning – Policies – Procedures – Rules – MIS – Importance of MIS – Guideline for making MIS effective
(20 hours)

UNIT II

Organizing – Meaning – Formal and Informal – Steps in organizing – Departmentation – Meaning – Bases of Departmentation – Delegation of Authority – Meaning – Importance – Types of Delegation – Centralization – Advantages & disadvantages – Decentralization – Advantages & Disadvantages – Factors determining decentralization
(15 hours)

UNIT III

Staffing – Meaning & Importance – Manpower planning – Meaning – Sources of Recruitment – Selection procedure – Training – Methods of training
(20 hours)

UNIT IV

Directing – Meaning – Significance – Techniques of directing – Supervision – Functions of a Supervisor – Qualities of a good supervisor – Leadership – styles – qualities of a good leader – Motivation – Meaning – Importance – Theories of Motivation – Maslow's and Herzberg's
(10 hours)

UNIT V

Co-ordination – Need & Importance – Types of co-ordination – Techniques of co-ordination – Control – Nature & Purpose of Control – Process of Control – Characteristics of an ideal Control system
(10 hours)

RECOMMENDED TEXTBOOKS

1. C.B. Gupta, Business Management, Sultan Chand and Sons, New Delhi
2. L M Prasad, Principles and Practice of Management , Sultan Chand and Sons, New Delhi

REFERENCE BOOKS

1. N Paremavathy, Principles of Management, Chennai
2. P C Tripathi & P N Reddy, Principles of Management, Tata Mc Graw Hill. New Delhi
3. Koontz O Donnell & Weihrich, Essentials of Management
4. "Management: Principles and Practice" by S K Mandal
5. Govindarajan M., and Natarajan S., Principles of Management, PHI Learning Pvt. Ltd., 2009

JOURNALS

1. Prabandhan: Indian Journal of Management
2. The International Journal of Business & Management

e-LEARNING RESOURCES

1. www.oxfordhomestudy.com
2. www.alison.com
3. www.udemy.com
4. www.ocw.mit.edu
5. www.icmai.in/studentswebsite/Learning_Resources

COURSE OUTCOMES

CO Number	COURSE STATEMENT
1.	Explain the concept of management and process planning
2.	Outline the concept of organising, departmentation, delegation, centralization and decentralisation
3.	Outline selection procedure and various methods of training
4.	Apply knowledge of directing techniques for motivation
5.	Identify the need and importance of control

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	2	3	3	2	3	2	2	2	2
CO2	3	3	3	2	3	3	2	2	2	2	2	3
CO3	3	3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	2	3	3
AVERAGE	3	3	2.8	2.6	3	2.8	2.6	2.8	2.6	2.4	2.6	2.8

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

SEMESTER II

PAPER – III **ADVANCED FINANCIAL ACCOUNTING**

TOTAL HOURS: 75

COURSE CODE: CS18/2C/AFA

CREDITS: 4

L T P: 3 2 0

COURSE OBJECTIVES

1. To identify accounting procedures of Hire Purchase, Installment System and Single Entry System
2. To impart knowledge of fundamentals of Partnership and accounting treatment in the event of Admission, Retirement, Death of a Partner and Dissolution of Partnership firms under the Indian Partnership Act 1932
3. To discuss the need and application of IFRS and Ind Accounting Standards in Financial Reporting

COURSE OUTLINE

UNIT 1

Hire Purchase System – Accounting Procedures – **Default & Repossession of Stock** – **Installment Purchase system** (15Hours)

UNIT 2

Single Entry – Definition & Salient Features – **Statement of Affairs Method** – **Conversion Method** (10 Hours)

UNIT 3

Partnership Accounts – Limited Liability – **Admission of a Partner (Goodwill Adjustment as per AS 10)** – Retirement – Death of a Partner (30 Hours)

UNIT 4

Dissolution – **Insolvency of Partners** – **Rule in Garner Vs Murray** – **Piecemeal distribution** (15 Hours)

UNIT 5

IFRS – Need, Objectives & Importance – Introduction to the Concept of Indian Accounting Standards – Ind AS1 Presentation of Financial Statements, Ind AS2 Inventories, Ind AS 7 Statement of Cash Flows, Ind AS 8 Accounting Policies, Changes in Accounting Estimates & Errors, Ind AS 12 Income Tax, Ind AS 16 Property, Plant & equipment, Ind AS 18 Revenues, Ind AS 28 Investment in Association & Joint Ventures, Ind AS 33 Earnings Per Share, Ind AS 38 Intangible Assets (5 Hours)

RECOMMENDED TEXTBOOKS

1. Reddy T S & Murthy A, Financial Accounting, Margham Publications, Chennai
2. Gupta R L & V K, Financial Accounting, Sultan Chand & Sons, New Delhi
3. Shukla S.M, Financial Accounting, Sahitya Bhavan Publications, Uttar Pradesh

REFERENCE BOOKS

1. Hanif.M & Mukherjee .A, Financial Accounting II, Mc Graw Hill Education (India) Private Limited, India
2. Shulka& Grewal, Advanced Accounting, S Chand, New Delhi
3. Jain & Narang, , Financial Accounting, Kalyani Publishers, New Delhi
4. Parthasarathy S & Jaffarulla A, V, Kalyani Publishers, New Delhi
5. Tulsian P C, Financial Accounting, Tata Mc. Graw Hill Publishers, New Delhi

JOURNALS

1. Indian Journal of Accounting
2. International Journal of Accounting

e-LEARNING RESOURCES

- www.coursera.org
- www.accountingcoach.com
- www.icmai.in
- www.accountlearning.blogspot.com
- www.tutorialspoint.com

COURSE OUTCOMES

CO Number	Course Statement
CO1	Ability to compute interest, Cash price and Hire Purchase price in case of purchase of an asset under Hire Purchase System
CO2	Assess the profitability and financial position of small firms under Statement of Affairs Method and Conversion Method
CO3	Apply Partnership fundamentals and accounting procedures in the event of Admission, Retirement and Death of a Partner
CO4	Discuss the accounting procedures in cases of Dissolution of Partnership firms and Insolvency of Partners
CO5	Outlines the IFRS and Ind Accounting Standards with special reference to Ind AS1, Ind AS2, Ind AS7, Ind AS8, Ind AS12, Ind AS16, Ind AS18, Ind AS28, Ind AS33, Ind AS38

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	2	3	2	3	3	3	3	2	3

CO2	3	3	3	1	3	1	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	3	2.4	3	2.4	3	3	3	2.8	2.8	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study.

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5X8marks		40	100	-
K2,K3	B–2X20 marks		60		

SEMESTER II

PAPER –IV COMMERCIAL LAW

TOTAL HOURS: 75
CREDITS: 4

COURSE CODE: CS18/2C/COL
L T P: 3 2 0

COURSE OBJECTIVES

1. To gain understanding of essential elements of Contract and in depth insight on Performance and Breach of Contract through case laws
2. To familiarize with Bailment and Pledge concepts through precedents
3. To aid in the learning of Indemnity and Guarantee concepts and gain knowledge of Essential elements of Sale through illustrative business examples

COURSE OUTLINE

UNIT I

Formation Of Contract – Essential Elements of Contract – Classification of Contracts – Offer and Acceptance – Lawful consideration – Capacity of parties – Case Laws – Balfour Vs Balfour, Chapleton Vs Barry, ShuppuAmmal Vs Subramaniyam

(20 hours)

UNIT II

Performance of Contract – Tender – Reciprocal Promises – Appropriation of Payments – Assignment of Contracts – Discharge of Contracts – Breach of Contract – Remedies for Breach of Contract – Case Laws – New India Motors (Pvt) Limited Vs Smt.S.P.Duggal, Rule in Clayton's case, Robinson Vs Davison, Simpson Vs London and N.N.Rail Company, Hadley Vs Baxendale

(15 hours)

UNIT III

Bailment – Classification – features – Rights and Liabilities of Bailor and Bailee – Pledge – Difference between Bailment and Pledge – Termination of Bailment – Case laws – N R Srinivasa Iyer Vs New India Assurance Company Ltd – Coldman Vs Hill – Hatton Vs Car Maintenance Company Limited

(10 hours)

UNIT IV

Indemnity and Guarantee – Rights of Indemnity Holder – Contract of Guarantee – Features – Kinds – Extent of Surety's Liability – Rights of Surety – Discharge of Surety – Case laws – Adamson Vs Jarvis – Offord Vs Davies – Midland Motor Showroom Limited Vs Newman – Conditions and warranty – Implied conditions and warranties – Caveat Emptor

(10 hours)

UNIT V

Sale of Goods – Sale and Agreement to Sell – Subject Matter – Price – Transfer of Property–Sale by Non-owners – Rights and Duties of Buyer – Unpaid Seller – Delivery Rules – Special Contracts of sale – CIF, FOB, Ex-Ship – Auction Sales – Case Laws – Chidambaram Chettiar Vs Steel Bros – Bull Vs Robinson

(20 hours)

RECOMMENDED TEXTBOOKS

1. Kapoor N.D, Mercantile Law, Sultanchand & Sons, New Delhi.
2. Chawla R.C. and Garg K.C, Mercantile Law, Kalyani Publishing House, New Delhi

REFERENCE BOOKS

1. Balachandari– Business Law–Himalaya Publishing house
2. Kuchal S.C, Mercantile Law, Vikas Publishing House Pvt. Ltd, New Delhi
3. Gogna .P.P.S, A textbook of Business Law, S.Chand & Company Ltd, New Delhi
4. Gulshan Kapoor– Business Law– New Age International Publishers
5. Tejpal cheth–Business Law– Pearson

JOURNALS

1. Indian Law Journal
2. Vantage Asia Publishing Limited– India Business Law Journal

e-LEARNING RESOURCES

- www.upcounsel.com
- <http://accountlearning.com>
- www.writinglaw.com
- www.lawetopus.com
- <https://indiacode.nic.in>

COURSE OUTCOMES

CO Number	CO Statement
CO 1	Knowledge of elements of Contract
CO 2	Explain the Performance and Breach of Contract
CO 3	Distinguish between Bailment and Pledge
CO 4	Discuss Indemnity and Guarantee
CO 5	Outline the provision relating to sale of goods

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	3	2	3	3	3	2	3	3
CO2	3	3	3	3	3	2	3	3	3	2	2	2

CO3	3	3	2	3	3	2	2	3	2	2	2	2
CO4	3	2	2	3	3	2	2	2	2	2	2	2
CO5	2	2	3	3	3	3	3	3	3	2	3	3
AVERAGE	2.8	2.6	2.6	3	3	2.2	2.6	2.8	2.6	2	2.4	2.4

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

SEMESTER-III

PAPER – V CORPORATE ACCOUNTING-I

TOTAL HOURS: 75
CREDITS: 4

COURSE CODE: CS18/3C/CA1
L T P: 3 2 0

COURSE OBJECTIVES

1. To impart accounting knowledge on issue, forfeiture and reissue of shares of companies and to assess the procedure for redemption of preference shares
2. To identify the accounting procedure for issue of debentures and conditions for their redemption as per Companies Act, 2013 and analyse the accounting procedure about acquisition of business and profits prior to incorporation
3. To impart knowledge about preparation of final accounts of companies as per Revised Schedule VI

COURSE OUTLINE

UNIT I

Share capital – Share – Definition – Presentation of Information Relating to Share Capital in the Balance sheet – Issue of Shares for Cash – Issue of Shares to Promoters for Consideration other than Cash – Issue of Shares at Premium – Forfeiture of Shares

(15 Hours)

UNIT II

Redeemable Preference Shares: Legal Condition – Replacement of Capital – Replacement of Capital by Fresh Capital – Proceeds of Fresh Issue – Out of Divisible Profits – The Purpose of Fully Paid Shares – Procedures for Redemption

(10 Hours)

UNIT III

Debentures – Issue of Debentures – From Consideration Point of View, Conditions, Price Point of View – Conditions of Redemption Point of View – Debenture Discount – Interest on Debentures – Redemption of Debentures (As per Companies Act,2013)– Amount to be paid – Sources – Out of Profit, Out of Capital – Own Debentures – Ex-interest & Cum- Interest on Debentures

(20 Hours)

UNIT IV

Acquisition of Business – Purchase Consideration – Goodwill or Capital Reserve – Debtors and Creditors taken over on behalf of the Vendors – Profit Prior to Incorporation – Calculation of Sales ratio, Time ratio, Weighted ratio

(10 Hours)

UNIT V

Final Statements as per Revised Schedule VI – Profit and Loss Account – Balance Sheet – Managerial Remuneration – Remuneration to Directors – Remuneration of Managers – Divisible Profits – General View – Legal Position – Other provisions relating to Divisible Profits – Dividends – Interim Dividend – Final Dividend – Bonus Shares

(20 Hours)

RECOMMENDED TEXTBOOKS

1. Reddy T.S. and Murthy A., Corporate Accounting, Margham Publication, Chennai
2. Gupta R.L and Radhaswamy M., Corporate Accounting, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS

1. Pillai R.S.N, Bagavathi & Uma S, Practical Accounting Vol II, S Chand, New Delhi
2. Shukla M.C., Grewal T.S and Gupta S.C., Advanced Accounts, Volume II, S.Chand & Company Limited, New Delhi
3. Jain S.P and Narang K.L., Advanced Accountancy Volume II, Kalyani Publishers, New Delhi
4. Singhal A.K., Ajay Mittal, Vinod Kumar Pradhan, Company Accounts Theory and Practice, Vasu Education of India, New Delhi
5. Mukherjee A & Hanif.M, Corporate Accounting, Tata McGraw–Hill Publishing Company Limited, New Delhi

JOURNALS

1. Indian Journal of Accounting
2. International Journal of Corporate Finance & Accounting

e-LEARNING RESOURCES

- www.toppr.com
- <http://taxguru.in>
- <http://efinancemanagement.com>
- www.egyankosh.ac.in
- www.mca.gov.in

COURSE OUTCOMES

CO Number	CO Statement
CO1	Exhibit accounting knowledge on issue, forfeiture and reissue of shares of companies
CO2	Analyse accounting procedure for redemption of preference shares in companies
CO3	Acquire in depth knowledge on issue of debentures and conditions for their redemption as per Companies Act, 2013

CO4	Demonstrate with knowledge on acquisition of business and compute profits prior to incorporation
CO5	Prepare the final accounts of Companies as per Revised Schedule VI of the Companies Act 2013

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	2	3	3	2	3	3	2	3	2	3
CO2	3	3	2	2	2	2	3	2	1	3	2	3
CO3	2	3	3	3	2	3	3	2	3	3	2	2
CO4	3	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3	2
AVERAGE	2.8	3	2.6	2.8	2.4	2.4	3	2.4	2.2	3	2.2	2.4

TEACHING METHODOLOGY

Lecture -Chalk and Talk

Problem Solving

Seminar

Peer Learning

Real time Assignments

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A-5/8x8 marks		40	100	Section A must have two theory questions and six problems Section B one theory question and four problems
K2,K3	B-3/5x20 marks		60		

SEMESTER – III

PAPER VI COMPANY LAW AND SECRETARIAL PRACTICE – I

TOTAL HOURS: 75

COURSE CODE: CS18/3C/CLS

CREDITS: 4

LTP: 3 2 0

COURSE OBJECTIVES

1. To understand the evolution of company law and law relating to incorporation of companies with respect to Companies Act 2013 and to acquire knowledge about the role of company secretary
2. To acquire knowledge on the role of promoter and documents necessary for incorporation of company and the ways of sourcing of capital and provisions relating to shares dematerialisation and rematerialisation
3. To learn about the ways on acquiring membership in a company, their rights and liabilities

COURSE OUTLINE

UNIT I: INTRODUCTION TO COMPANY

Evolution of Company Law – Meaning and Characteristics of a Company – Illegal Association – Lifting of Corporate Veil – Case Law Soloman vs Soloman – Kinds of Companies – Public – Private – One Person Company – Government Company – Limited and Unlimited Company – Association Not for Profit

(10 Hours)

UNIT II: PROMOTION AND INCORPORATION

Promoter– Rights– Duties –Liabilities –Incorporation of Company – Jubilee Cotton Mill Vs. Lewis – Rule in Peel’s Case – Memorandum and Articles of Association – Effect of Registration – Commencement of Business – Alteration of Memorandum and Articles of Association – Doctrine of Constructive Notice – Ultra Vires and Indoor management – Royal British Bank Vs. Turquand – Duties of Company Secretary in the Formation and Incorporation of Company – Prospectus – Contents – Offer of Securities for Sale – Shelf Prospectus – Red Herring Prospectus – Civil and Criminal Liabilities for Misstatement for Prospectus – Statement in Lieu of Prospectus

(20 Hours)

UNIT III: SECRETARY

Secretary – Meaning – Qualification – Disqualification – Key Managerial Personnel – Compliance Office – Powers, Duties and Responsibilities of Secretary – Officers in Default – (Removal – Appointment as Compliance Officers – Appointment – Role)

(15 Hours)

UNIT IV: CONCEPT OF CAPITAL

Share Capital – Meaning and Kinds – Alteration of Capital – Issue of shares at par, premium – Forfeiture and surrender of shares – Bonus Issue – Rights Issue – Issue of sweat equity shares – Statutory provisions related to Allotment, Minimum subscription, irregular Allotment – Dematerialization and Re-materialization of securities

(15 Hours)

UNIT V: MEMBERSHIP IN A COMPANY

Meaning of the term Member – Difference between a Member and Shareholder – Persons capable of becoming a Member – Methods of becoming a Member – Rights and Liabilities of Member – Transfer and Transmission of Shares – Nomination and its Importance

(15 Hours)

RECOMMENDED TEXT BOOKS

1. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act, 2013)
2. N.D. Kapoor, Company Law & Secretarial Practice

REFERENCE BOOKS

1. P.K Ghosh & Dr. V. Balanchandran – Outline of Company Secretary Practice
2. B.N Tandon – Manual of Secretarial Practice
3. Mr. Srinivasan – Company Law and Secretarial Practice
4. Avatar Singh, Company Law, Eastern Book Company
5. Gogna P.P.S., A text book of Company Law, S Chand Publications

JOURNALS

1. Corporate Law Reporter
2. Company Cases
3. International Journal of Law and Management

e-LEARNING RESOURCES

- www.indianlawjournal.org
- www.lawjournals.org
- www.academic.oup.com
- www.clioindia.com
- www.icsi.in/potal/ebulletin

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Knowledge of company law and its evolution
CO 2	Illustrate the procedure for incorporation of a company
CO 3	Examine the role and responsibilities of the company secretary
CO 4	Identify the various sources of capital, issue and forfeiture of shares and allotment of shares
CO 5	Distinguish a member from a shareholder, their rights, duties and liabilities

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	2	3	3	2	2	2	3	2	3
CO2	2	3	3	2	3	3	2	3	3	3	2	2
CO3	3	3	3	2	2	3	2	3	3	3	3	3
CO4	3	3	2	3	2	3	2	2	2	3	2	2
CO5	2	3	3	2	2	3	2	2	2	3	3	3
AVERAGE	2.6	3	2.8	2.2	2.4	3	2	2.4	2.4	3	2.4	2.6

TEACHING METHODOLOGY

Lecture (Chalk and Talk –LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study– Case Law Discussion

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	–
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	50	40		

SEMESTER-III

PAPER – VII GENERAL LAWS

TOTAL HOURS: 75
CREDITS: 4

COURSE CODE: CS18/3C/GEL
LTP: 3 2 0

COURSE OBJECTIVES

1. To comprehend the various fundamental rights given in the Constitution of India along with Directive Principles of State Policy
2. To understand the law of Arbitration and Conciliation in India To make students be aware of the various provisions of law applicable to transfer of an immovable property
3. To acquaint the concept of mortgage, lease, actionable claims and familiarise the students with the procedure relating to registration of societies under The Societies Registration Act, 1860

COURSE OUTLINE

UNIT I: Constitution of India

Broad framework of the Constitution of India: Fundamentals Rights, Directive Principles of State Policy; Different types of Writs–Habeas Corpus, Mandamus, Prohibition, Quo Warranto and Certiorari

(18 Hours)

UNIT-II: Arbitration and Conciliation

Law of Arbitration in India–Types of Arbitration – Appointment of Arbitrators–Conduct of Arbitral Proceedings–Powers and Duties of Arbitrators–Commencement of Conciliation Proceedings – Appointment of Conciliators, Settlement Agreement and Termination

(17 Hours)

UNIT –III: Law Relating To Transfer of Property

Transfer – Immovable and Moveable Property – Essential Elements of a valid transfer –Doctrine of Lis Pendens and Fraudulent Transfer– Liabilities and Rights of Buyer and Seller

(20 Hours)

UNIT –IV: Mortgage

Mortgage – Types, Rights and Liabilities of Mortgagor and Mortgagee –Lease and Actionable Claims

(10 Hours)

UNIT-V: Law Relating To Registration of Societies

Societies which may be registered under the Act – Mode of Formation of a Society – Dissolution of Society–Registration under the Companies Act. 1956

(10 Hours)

RECOMMENDED TEXTBOOKS

1. Kapoor N.D.& Rajni Abbi, General and Commercial Laws, Sultan Chand and Sons, New Delhi
2. Dr.Jhingra H R, Commentaries on The Transfer of Property Act, Lexis Nexis, India

REFERENCE BOOKS

1. Durga Das Basu, Introduction to the Constitution of India, Lexis Nexis, India
2. Dr. Poonam Pradhan Saxena, Mulla: The Transfer of Property Act, Lexis Nexis Butterworths Wadhwa, India
3. Dr. Tripathi S C, Arbitration & Conciliation Act, 1996, Central Law Publications, India
4. ICSI Study material on General and Commercial Laws

JOURNAL

1. Indian Journal of Constitutional Law
2. India Law Journal

e-LEARNING RESOURCES:

1. https://www.india.gov.in/sites/upload_files/npi/files/coi_part_full.pdfwww.firstandsecond.com
2. <https://www.wipo.int/edocs/lexdocs/laws/en/in/in063en.pdf>
3. http://dllromsd.org/LAW_WEB/act8.pdf
4. <https://indiacode.nic.in/bitstream/123456789/2338/1/A1882-04.pdf>
5. http://www.mca.gov.in/Ministry/actsbills/pdf/Societies_Registration_Act_1860.pdf

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Knowledge of fundamental rights and Directive Principles of State Policy given in the Constitution of India
CO2	Outline the various provisions to be complied for arbitration and conciliation proceedings
CO3	Knowledge of the various statutory requirements relating to transfer of property
CO4	Apply the knowledge of legal ethics related to mortgage, lease and actionable claim
CO5	Employ appropriate provisions to register a society in compliance with the Registration of Societies Act, 1860

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	2	2	3	3	3	2	3	2
CO3	3	3	3	3	2	2	3	3	3	2	3	3
CO4	3	3	3	3	2	2	3	3	3	2	3	2
CO5	3	3	3	3	2	2	3	3	3	2	3	3
AVERAGE	3	3	3	3	2	2	3	3	3	2	3	2.6

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

SEMESTER III

PAPER VIII **MARKETING**

TEACHING HOURS: 75

COURSE CODE: CS18/3C/MAR

CREDITS: 4

LTP: 3 2 0

COURSE OBJECTIVES

1. To familiarise with traditional and modern concepts of Marketing – Functions, Marketing Research, Marketing Information System and Marketing Environment
2. To impart knowledge of Market Segmentation and Consumer Behaviour, marketing mix and practical insight on new product development
3. To create awareness on promotional mix and acquaint with marketing through social networking platform

COURSE OUTLINE

UNIT I

Markets– Meaning and Definition–Classification of Markets– Marketing–Definition–Features–Role and Importance–**Functions of Marketing** –**Marketing Research** – **Marketing Information System** Marketing Environment– **Micro and Macro Environmental Factors** (Factors affecting Internal and External environment

(15 hours)

UNIT II

Consumer Behaviour–Need for Consumer Behaviour– Consumer Decision Making Process– Buying Motives– Classification of Buying Motives– Market Segmentation– Factors and Merits–Bases for Segmentation

(15 Hours)

UNIT III

Marketing Mix– Definition – Components of Marketing Mix–**Product mix** –Product– Definition of Product– Classifications of Product–New Product Development –**Product Life Cycle** – Price Mix– Importance – Objectives – Factors Influencing Price – Kinds of Pricing – Pricing Policies

(20 hours)

UNIT IV

Promotion Mix – Advertising – Definition of Advertising – Steps in Advertising Process – **Sales Promotion** – Definition – Objectives – Kinds – Personal Selling– Objectives– Importance – **Marketing Channels** – Importance – Factors Considered in Selecting Channels

(15 Hours)

UNIT V

Recent innovations in Marketing: Direct Marketing, e-marketing, Social media Marketing, Green Marketing

(10 Hours)

RECOMMENDED TEXT BOOKS

1. Dr.Rajan Nair and Sanjith Nair, Marketing, Sultan Chand Publications
2. Dr.C.B.Gupta and Sanjith Nair, Marketing Management, Sultan Chand Publications

REFERENCE BOOKS

1. Philip Kotler, Armstrong.G,Agnihotri,P.Y and UI Haq,E.(n.d) , Principles of Marketing: South Asian Perspective. Pearson
2. Suri R.K, ,Joshi R.L, and Mamoria C.B, Marketing Management,Kitab Mahal Publishers
3. Stanton, J.William and Charles Futrell, Fundamentals of Marketing, McGraw Hill Publishing Company, New York
4. Ramaswamy V.S and Namakumari, S.(n.d) Marketing Management: Global Perspective– Indian context Macmillan Publishers India Limited
5. Natrajan,Marketing–Margham Publications, Chennai

JOURNALS

1. Indian Journal of Marketing
2. American Marketing Association – Journal of Marketing

e-LEARNING RESOURCES

1. <https://courses.lumenlearning.com>
2. <https://tutorialspoint.com>
3. www.yourarticlelibrary.com
4. <https://smallbusiness.chron.com>
5. <https://smartinsights.com>

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Discuss the Traditional and the Modern concepts of marketing
CO 2	Discuss Market segmentation and the bases of segmentation
CO 3	Determine the Marketing Mix with the identification of tangible and intangible attributes
CO 4	Explain Promotional mix and factors that affect its composition
CO 5	Update recent innovations in marketing

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	3	2	3	3	3	2	3	3
CO2	3	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	2	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	2	3	3
AVERAGE	3	3	3	2.8	3	2.4	3	3	3	2.4	3	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Case Study

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

SEMESTER III

ALLIED PAPER BUSINESS STATISTICS-I

TEACHING HOURS: 90

COURSE CODE: CS18/3A/BS1

CREDITS: 5

LTP: 3 3 0

COURSE OBJECTIVES

1. To comprehend the scope of statistics along with its uses and limitations. To classify data, form frequency distribution, represent the data diagrammatically and graphically
2. To acquire knowledge about the various measures of central tendency
3. To study the various measures of dispersion from central tendencies, their co-efficient and Skewness

COURSE OUTLINE

UNIT I

Definition of Statistics – Scope , Limitations and Uses – Collection of Data – Primary and Secondary Data – Classification and Tabulation of Data – Methods of Classification – Formation of Frequency Distribution– One way and Two way Classification

(20 Hours)

UNIT II

Representation of Data – Diagrammatic and Graphic – Different Types – Bar Diagrams– Simple, Adjacent, Component, Percentage, Pie Diagram – Simple and Comparative Pictograms, Line Diagram, Histogram, Frequency, Curves and Ogives.

(15 Hours)

UNIT III

Measures of Central Tendency – Definitions and Calculation of Raw Data and for Frequency Distribution of various measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean – their relationship – Calculation of Missing Frequencies

(20 hours)

UNIT IV

Measures of Dispersion – Various Measures – Range, Quartile Deviation, Mean Deviation and Standard Deviation–Absolute & Relative Measures, Calculations, Combined Mean & Standard Deviation – Calculation of Correct Mean & Correct Standard Deviation

(20 hours)

UNIT V

Skewness– Definition, Coefficient of Skewness, Karl Pearson's and Bowley's Coefficient of Skewness

(15 hours)

RECOMMENDED TEXTBOOK

1. Gupta S.P, Statistical Methods, Sultan Chand Publications, New Delhi
2. Bagavathi and Pillai RSN, Practical Statistics, S Chand Publications New Delhi

REFERENCE BOOKS

1. Rajagopalan S P and Sattanathan R, Business Statistics and Operations Research, I Vijay Nicole Imprints (P) Ltd, Chennai
2. Vittal P.R Business Statistics, Margham Publications, Chennai
3. Anderson, Sweeney and Williams "Statistics for Business and Economics", Cengage Learning
4. Aggarwal S L & Bhardwaj S L , Business Statistics., Kalyani Publishers, India
5. Dr Ramachandran R & Dr Srinivasan R, Business Statistics, Sriram Publications, India

JOURNALS

1. Indian Journal of Statistics & Systems
2. International Journal of Statistics & Applications

e-LEARNING RESOURCES

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>www.computer.org
2. <http://cec.nic.in/wpresources/module/Anthropology/PaperIX/9/content/downloads/file1.pdf>
3. <https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid=1065>
4. <https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid=1066>
5. <https://sol.du.ac.in/mod/book/view.php?id=1317&chapterid=1067>

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Outline the scope of statistics and able to prepare frequency table
CO2	Represent data graphically and diagrammatically
CO3	Ascertain the various measures of central tendency
CO4	Analyse the variation in the given series with the aid of measures of dispersion
CO5	Measure the skewness of the given data

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	2	2	2	3	2	3	3	3
CO2	3	3	3	3	3	2	3	3	2	3	3	3
CO3	3	3	3	3	3	2	3	3	3	3	3	3

CO4	3	3	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3	3
AVERAGE	3	3	3	3	2.8	2	2.8	3	2.6	3	3	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study:

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5X8marks		40	100	Section A must have two theory questions and six problems Section B one theory question and four problems
K2,K3	B–3X20 marks		60		

SEMESTER-IV

PAPER-IX CORPORATE ACCOUNTING-II

TOTAL HOURS: 75

COURSE CODE: CS18/4C/CA2

CREDITS: 4

LTP: 3 2 0

COURSE OBJECTIVES

1. To impart knowledge on the valuation of goodwill and shares and various accounting standards
2. To apply knowledge of amalgamation, absorption, external and internal reconstruction and alteration of share capital and liquidation of companies
3. To identify the requirements of banking and insurance companies and aid the preparation of final accounts

COURSE OUTLINE

UNIT I

Valuation of Goodwill and Shares – Goodwill – Methods of Valuing Goodwill – Valuation of Shares – Net Asset method – Yield method.

Accounting Standards– Meaning & Significance

(15 Hours)

UNIT II

Amalgamation, Absorption and External Reconstruction – Purchase Consideration – Methods of Calculation – AS14 – Accounting Treatment in the Books of Purchasing Company – Inter Company Owings (Inter Company holdings excluded)

(20 Hours)

UNIT III

Alteration of Share Capital – Internal Reconstruction (Capital Reduction) – Provisions affecting Accounting Procedures (Scheme for Internal Reconstruction excluded) – Liquidation Accounting – Liquidator's Remuneration – Call-in – arrears – Calls-in-advance (Statement of Affairs and Deficiency account excluded)

(15 Hours)

UNIT IV

Bank Accounts – Legal requirements affecting Final Accounts – Preparation of Profit & Loss Account – Balance Sheet.

(13 Hours)

UNIT V

Insurance Company Accounts – Revenue Account (General Insurance only) – Determination of Profit – Preparation of Balance Sheet (Only New format)

(12 Hours)

RECOMMENDED TEXTBOOKS

1. Reddy T.S and Murthy A., Corporate Accounting, Margham Publication, Chennai
2. Gupta R.L and Radhaswamy M., Corporate accounting, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS

1. Pillai R.S.N, Bagavathi & Uma S, Practical Accounting Vol II, S Chand, New Delhi
2. Shukla M.C., Grewal T.S and Gupta S.C., Advanced Accounts, Volume II, S.Chand and Company Limited, New Delhi
3. Jain S.P and Narang K.L., Advanced Accountancy volume II, Kalyani Publishers, New Delhi
4. Rishikesh Chakraborti M, Advanced Accountancy, Oxford University Press, New Delhi
5. Mukherjee A & Hanif.M, Corporate Accounting, Tata McGraw–Hill Publishing Company Limited, New Delhi

JOURNALS

1. Chartered Accountant
2. Indian Journal of Accounting

e-LEARNING RESOURCES

1. www.taxmann.com
2. www.edupristine.com
3. <http://blog.ipleaders.in>
4. www.rbi.org
5. www.irdai.in

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Extensive knowledge of the valuation of goodwill and shares under various methods
CO 2	Apply the accounting procedure relating to amalgamation, absorption and external reconstruction

CO 3	Apply accounting procedure pertaining to internal reconstruction, liquidation of companies and alteration of share capital
CO 4	Prepare final accounts of banking companies
CO 5	Prepare final accounts of insurance companies

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	3	3	3	3	2	3	3	2
CO2	3	3	2	3	3	3	3	2	3	3	2	3
CO3	3	3	2	3	3	2	3	2	3	3	1	2
CO4	3	3	3	3	2	3	3	3	3	3	2	3
CO5	3	3	3	3	2	3	3	3	2	3	2	3
AVERAGE	3	3	2.6	3	2.6	2.8	3	2.6	2.6	3	2	2.6

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study.

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks		40	100	Section A must have two theory questions and six problems Section B one theory question and four problems
K2,K3	B–3/5x20 marks		60		

SEMESTER IV

PAPER – X **COMPANY LAW & SECRETARIAL PRACTICE–II**

TOTAL HOURS: 75
CREDITS: 4

COURSE CODE: CS18/4C/CLS
LTP: 3 2 0

COURSE OBJECTIVES

1. The new Companies Act 2013 dispensed with the prior approval of Central Government, which is now decided by the Board of directors or the shareholders, importance, types and rules relating to meetings
2. Contemporary topics representing the latest developments in the field of audit are incorporated. Secretarial Audit Report of listed companies to be annexed to the board report as per 2013 regulations
3. Borrowing powers of directors and shareholders, the law of acceptance of deposits by companies has been rationalized with the predominant objective to protect the interest of the depositors and to provide in depth knowledge on mergers, compromise and winding up by incorporating relevant case laws

COURSE OUTLINE

UNIT I: COMPANY MANAGEMENT

Board of Directors–Kinds of Directors–Requirements of Woman Director and Importance of Independent Director–Director Identification Number and its Significance – Qualification and Disqualification–Retirement–Resignation–Removal and Vacation of Office of Director–Duties of Directors – Code of Conduct– Disclosure of Interest by Directors –Related Party Transaction – Key Managerial Personnel– Whole Time Key Managerial Personnel – Appointment and Remuneration

(14 hours)

UNIT II: MEETINGS AND PROCEDURES

Board Meetings – Annual General Meeting – Committee Meeting– Mandatory Committees and its Importance– Role and Composition– Powers of the Board and Video Conference– Notice of meetings– Voting (Section 106,107,108) – Proxies – **Agenda and Minutes of Proceedings of meeting** – **Role of Company Secretary** – Shareholders Meeting– Kinds of Meetings Compliance of Legal Requirement– Electronic Voting– Postal Ballot – **Role of Company Secretary**– **Rules Relating to General Meetings– Resolutions** (Section 114 –117) Kinds of Resolutions

(20 hours)

UNIT III: DIVIDENDS, ACCOUNTS AND AUDIT

Declaration and Payment of Dividend and the legal procedure and compliance requirement. **Appointment of Auditors** – Internal and Branch Audit, Statutory Audit, Secretarial Audit– Importance

Eligibility, Qualification and Disqualification–Remuneration– Powers and Duties–Prohibited Services– Auditor’s Report

(11 hours)

UNIT IV: BORROWING POWERS

Methods of Raising Funds – Powers of the Board and Shareholders – Deposit Versus Debentures – Rules and Requirement Relating to Raising Funds through Deposits and Debentures– Kinds of Debentures– Creation of Charges– Modification and Satisfaction of Charge– Difference between Share and Debenture and its Holders

(15 hours)

UNIT V: MERGER, COMPROMISE AND WINDING UP

Merger–Procedure for Merger–Compromise with Creditor and Members–Power of NCLT to enforce Compromise–Reconstruction and Amalgamation–Procedure to be followed– Acquisition of shares of dissenting Shareholders–Winding up– Meaning of Winding Up– Modes of Winding Up– Winding up by the Court– Grounds for Compulsory Winding Up–Middles Borough Assembly Room vs Assembly– Winding Up of a private company– commencement of winding up

(15 hours)

RECOMMENDED TEXT BOOKS

1. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act, 2013)
2. N.D. Kapoor, Company Law & Secretarial Practice

REFERENCE BOOKS

1. P.K Ghosh &Dr.V. Balanchandran – Outline of Company Secretary Practice
2. B.N Tandon – Manual of Secretarial Practice
3. Mr. Srinivasan – Company Law and Secretarial Practice
4. Avatar Singh, Company Law, Eastern Book Company
5. Gogna P.P.S., A text book of Company Law, S Chand Publications

JOURNALS

1. Corporate Law Reporter
2. Company Cases
3. International Journal of Law and Management

e-LEARNING RESOURCES

- www.indianlawjournal.org
- <http://taxguru.in>
- www.supremecourt.gov.sg

- www.clioindia.com
- www.icsi.in/potal/ebulletin

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Knowledge of role and responsibilities of key managerial personnel in a company
CO 2	Explain the rules and procedure for conducting various types of meetings
CO 3	Discuss the legal procedure for payment of dividend and type of audit
CO 4	Outline the borrowing powers of directors and shareholders and law of acceptance of deposits
CO 5	Explain the concept of merger ,compromises and winding up

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	2	3	2	3	3	2	3	3	2	3	3
CO2	2	3	2	3	2	2	3	2	2	2	3	3
CO3	2	3	3	2	2	2	3	2	2	2	3	3
CO4	3	2	3	3	3	2	3	3	2	3	3	3
CO5	2	3	2	2	3	3	2	3	2	2	2	2
AVERAGE	2.4	2.6	2.6	2.4	2.6	2.4	2.6	2.6	2.2	2.2	2.8	2.8

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study: Case Law Discussions

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	–
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

SEMESTER-IV

PAPER –XI INSURANCE AND RISK MANAGEMENT

TOTAL HOURS: 75

COURSE CODE: CS18/4C/IRM

CREDITS: 4

LTP: 3 2 0

COURSE OBJECTIVES

1. To familiarize the students on the various concepts of Insurance
2. To study the Insurance plans and policies of life and general insurance
3. Develop skills to examine the role of policies in personal financial planning and provide an understanding on the risk management process and techniques

COURSE OUTLINE

UNIT I

Introduction to Insurance – Definition – Functions – Principles of Insurance – Importance – IRDA and its Regulatory Functions – Recent Developments in Insurance Industry in India (17 hours)

UNIT II

Life Insurance – Principles of Life Insurance – Plans and Policies of Life Insurance – Whole Life Policies – Endowment Policies – Term Policies – Money Back and Children's Policies – Policy Conditions – Surrender Values – Assignment – Nominations – Lapses and Revivals (18hours)

UNIT III

Fire Insurance – Principles – Functions – Types of Fire Policies – Policy Condition and Claim Settlement (11 hours)

UNIT IV

Marine Insurance – Principles – Functions – Types of Marine Policies – Policy conditions (11 hours)

UNIT V

Introduction to Risk Management: Concept of Risk – Features – Causes – Types of Risk – Principles of Risk Management – Risk Management Process – Risk Identification – Evaluation – Risk Management Techniques – Selecting and Implementing Risk Techniques (18 Hours)

RECOMMENDED TEXT BOOKS

1. Dr. Murthy .A ,Principles and Practice Of Insurance, Margham Publications, Chennai
2. Mishra M.N , Insurance Principles and Practice

REFERENCE BOOKS

1. Anand Ganguly, Insurance Management
2. Bodia B.S , Grag M.C and Singh K.P, Insurance Fundamentals Environment and Procedures
3. George.E.Rejda, Principles of Risk Management and Insurance, Pearson publications
4. R.B.Drennam, Principles of Risk Management and Insurance
5. Mark S. Dorfman and David A.Cather, Introduction to Risk Management and Insurance, Pearson Publications

JOURNALS

1. Journal of Risk and Insurance
2. International Journal of Banking Risk and Insurance

e-LEARNING RESOURCES

1. <https://taxguru.in/corporate-law/general-principles-of-insurance.>, <https://www.irdai.gov.in>
2. <http://www.yourarticlelibrary.com>, <https://www.licindia.in/Products/Insurance-Plan>
3. <https://iedunote.com/fire-insurance-policies>
4. <https://www.marineinsight.com/maritime-law>
5. <https://www.investopedia.com>

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Recall the concepts of Insurance ,its significance and principles
CO 2	Explain the complete structure of the plans and Policies of Life Insurance
CO 3	Knowledge on the principles of fire insurance, types of fire policies, policy settlement and claim
CO 4	Explain the principles relating to marine insurance and its types
CO 5	Outline the concept of risk management, and evaluate the types of risk and risk management techniques

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	2	2	1	3	2	2	2	3	3	2
CO2	3	3	3	3	2	3	2	2	3	3	2	2
CO3	2	3	3	2	3	2	2	2	2	2	3	2
CO4	2	3	2	2	2	1	2	2	2	2	2	2
CO5	3	3	3	3	3	2	2	2	3	3	2	2
AVERAGE	2.6	3	2.6	2.4	2.2	2.2	2	2	2.4	2.6	2.4	2

TEACHING METHODOLOGY

Lecture (Chalk and Talk – LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study: IRDA Regulations

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

SEMESTER IV

PAPER–XII AUDITING

TEACHING HOURS: 90
CREDITS: 4

COURSE CODE: CS18/4C/AUD
L T P: 3 3 0

COURSE OBJECTIVES

1. To provide a strong conceptual foundation to enable students to pursue professional courses
2. To provide broad based knowledge and practice in verification and valuation of assets and liabilities giving scope for choice of expanded application in various fields
3. To discuss the rules pertaining to appointment, powers, Remuneration and removal of auditors under Companies Act 2013 and evaluate the audit procedures of educational institutions, banks, insurance company, MNCs etc

COURSE OUTLINE

Unit I

Auditing– Meaning, Audit– Definition, Objects, Types of Audit–Audit Programme – Meaning, Objectives, Advantages & Disadvantages

(22Hours)

Unit–II

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

(18 Hours)

Unit–III

Verification &Valuation of Assets and Liabilities–Verification of Inventories & Investments

(20 Hours)

Unit–IV

Appointment – Qualifications – Removal–Powers & Liabilities of Auditors under the Companies Act of 2013

(15 Hours)

Unit–V

Specialized Audits– Points to be considered while Auditing– Educational Institutions– Hotels– Banking and Insurance Companies – IT Companies – MNCs
E–Audits: Meaning–Features–Procedures–Advantages & disadvantages

(15 Hours)

RECOMMENDED TEXT BOOK

1. Tandon B. N., Sudharsanam S, and Sundharababu S, Practical Auditing, Sultan Chand & Sons, New Delhi
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS

1. Auditing, Pankaj Kumar Roy, Oxford University Press
2. Kowal Gupta, Contemporary Auditing, Mc Graw Hill, New Delhi.
3. Ashish Kumar Sana, Bappaditg Biswas, Swapan Sarkar and Samyabrate Das, Auditing and Assurance Mc Graw–Hill Publications
4. Basu S.K, Fundamentals of Auditing, Pearson Publications
5. Ray O Whittington and Kurt Pany, Principles of Auditing & other Assurance Services, Mc Graw Hill Publications

JOURNALS

1. Journal of Accounting, Auditing and Finance
2. International Journal of Auditing

e–LEARNING RESOURCES

1. www.accountingtools.com, www.wikiaccounting.com
2. <https://accountlearning.com>, <https://soi.du.ac.in>
3. www.quora.com <https://tutorialpoint.com>
4. www.vskills.in
5. <https://accaglobal.com>

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Explain the objectives of auditing and its classifications
CO 2	Outline the procedure for vouching cash and credit transactions and distinguish between Internal audit and External audit
CO 3	Discuss the techniques applied by an auditor in verification and valuation of assets and liabilities
CO 4	Explain the procedure regarding appointment and removal of auditors and outline on the powers and liabilities of the auditors as per the Companies Act of 2013
CO 5	Discuss the procedure of audit for educational institutions, banks and Insurance companies and assess the need for E–audits

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	2	3	2	2	2	2	2	3	3
CO2	2	3	3	2	2	2	2	2	2	2	3	2
CO3	2	3	3	3	2	2	2	3	3	2	3	2
CO4	3	3	2	3	2	2	2	2	1	3	2	2
CO5	3	2	2	3	2	3	2	3	2	2	2	3
AVERAGE	2.6	2.8	2.6	2.6	2.2	2.2	2	2.4	2	2.2	2.6	2.2

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving, Group Discussion and Case Study

Seminars

Peer Learning (ACS Materials)

Real time Assignments

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

SEMESTER IV

ALLIED PAPER BUSINESS STATISTICS-II

TEACHING HOURS: 90

COURSE CODE: CS18/4A/BS2

CREDITS: 4

L T P: 3 3 0

COURSE OBJECTIVES

1. To identify the relationship between two variables through various methods of correlation and learn the technique to obtain the value of one variable given the value of another through regression
2. To estimate the trend of the given data through various methods of time series and to construct index numbers
3. To interpolate and extrapolate data for the given series

COURSE OUTLINE

UNIT I

Correlation – Definition & Significance, Scatter Diagram, Calculation of Correlation Coefficient – Properties of Correlation Coefficient & Rank Correlation, Repeated Ranks – Correlation by Concurrent Deviation Method (Excluding Bi-Variate Frequency)

(20 Hours)

UNIT II

Regression Equations and Regression Coefficient – Formation of Regression Equations – Calculation of Mean and Correlation Coefficient, Standard Deviation from the given Regression Equations (Excluding Bi-Variate Frequency)

(15 Hours)

UNIT III

Time Series – Meaning – Uses – Components of Time Series – Method of Estimating Trend by Method of Least Squares – Method of Moving Averages – Calculation of Seasonal Indices by Simple Average Method.

(20 Hours)

UNIT IV

Index Numbers – Importance – Construction of Index numbers – Weighted & Unweighted Indices – Laspeyeres, Paasche, Marshall Edgeworth & Fishers Method – Testing of Index Formulae

(20 Hours)

UNIT V

Interpolation & Extrapolation – Definition – Binomial, Newton’s Advancing Difference Method – Newton’s Divided Difference Method & Lagrange Method of Interpolation

(15 Hours)

RECOMMENDED TEXTBOOK

1. Gupta S.P, Statistical Methods, Sultan Chand Publications, New Delhi
2. Bagavathi and Pillai RSN, Practical Statistics, S Chand Publications New Delhi

REFERENCE BOOKS

1. Rajagopalan S P and Sattanathan R, Business Statistics and Operations Research, I Vijay Nicole Imprints (P) Ltd, Chennai
2. Vittal P.R Business Statistics, Margham Publications, Chennai
3. Anderson, Sweeney and Williams “Statistics for Business and Economics”, Cengage Learning
4. Aggarwal S L & Bhardwaj S L , Business Statistics., Kalyani Publishers, India
5. Dr Ramachandran R & Dr Srinivasan R, Business Statistics, Sriram Publications, India

JOURNALS

1. Journal of Applied Statistics
2. Statistics Survey

e-LEARNING RESOURCES

- 1. <https://www.djsresearch.co.uk> › glossary › item › correlation–analysis–market
- 2. <https://www.surveygizmo.com> › resources › blog › regression–analysis
- 3. <https://en.wikipedia.org> › wiki › Time_series
- 4. <https://www.statisticshowto.datasciencecentral.com> › index–number
- 5. <https://www.researchgate.net> › publication › 313359516_Interpolation

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Apply the basic techniques of correlation to establish relationship between any two variables
CO2	Use regression analysis to obtain the value of one variable given the value of another. Also can ascertain the coefficient of correlation and the mean value of the two variables with the aid of regression equations
CO3	Identify the trend of the variable based on given data
CO4	Construct a price/ quantity/ cost of living/ industrial index for any given commodity based on the data given for a period

CO5	Demonstrate the knowledge of interpolating or extrapolating a value for the given period
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MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3	3
AVERAGE	3	3	3	3	3	2	3	3	3	3	3	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5X8marks		40	100	Section A must have two theory questions and six problems Section B one theory question and four problems
K2,K3	B–3X20 marks		60		

SEMESTER V

PAPER–XIII INCOME TAX THEORY, LAW AND PRACTICE–I

TEACHING HOURS: 90
CREDITS: 4

COURSE CODE: CS18/5C/ITT
L T P: 3 3 0

COURSE OBJECTIVES

1. To gain knowledge about the current finance Act and the basic concepts in the Income Tax Act and to impart knowledge of the Residential Status and the tax incidence of various persons
2. To impart knowledge of the different Forms of Salary, Allowances and Perquisites and their computation and to understand the computation of Income from House Property
3. To compute short term and long term capital gains and the various exemptions in respect of Capital Gains

COURSE OUTLINE

UNIT I

Current Finance Act – Definition of Person, Assessee, Income, Previous Year, Agricultural Income, Capital and Revenue Receipts,– Relevance of Method of Accounting in Computing Income
(10 hours)

UNIT II

Residential Status of Individuals– Firms – HUF – Company – Incidence of Tax – Incomes Exempted under Section 10
(15 hours)

UNIT III

Income under the head Salaries – Basis of Charge– Different forms of Salary – Allowances and Perquisites – Permissible Deductions from Salary Income – Deduction under Section 80C–Problems on Computation of Salary Income
(25hours)

UNIT IV

Income under the head House Property – Basis of Charge– Basis of Computing Income from Self Occupied and Let Out House Property – Special Provisions for Unrealized Rent – Deductions under Section 24 of the Act – Problems on Computation of Income from House Property
(20 hours)

UNIT V

Income under the Head Capital Gains–Basis of Charge–Meaning of Capital Asset–Full Value of Consideration–Cost of Acquisition and Cost of Improvement–Indexed Cost of Acquisition–Capital

Gain in Special Cases–Exemptions in respect of Capital Gains–Tax on Short Term and Long Term Capital Gain–**Problems on Computation of Capital Gains**

(20 Hours)

RECOMMENDED TEXT BOOKS

1. Dr. Vinod K. Singhania, Dr. Monica Singhania Students Guide to Income Tax, Taxman Publications
2. Gaur V.P and Narang D.B, Income Tax Law and Practice, Kalyani Publishers, New Delhi

REFERENCE BOOKS

1. Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications
2. Income Tax Manual
3. Income Tax Law and Accounts ., Dr H C Mehrotra., Dr S P Goyal, Sahithya Bhawan publications
4. Direct taxes Law & Practice, Singhania Vinod K. Taxmann Publications
5. Handbook to Direct Taxes Bomi F Daruwala Bharat Law House Pvt Ltd

JOURNALS

1. Taxman Journal
2. International Journal of Accounting and Taxation
3. Indian journal of Tax law

e-LEARNING RESOURCES

- www.indiafilings.com › learn › residential–status–income–tax
- www.bankbazaar.com › tax › how–calculate–taxable–income–from–sal
- <http://cleartax.in> › house–property
- <http://cleartax.in> › capital–gains–income
- <http://lawtimesjournal.in>›introduction-and – basic-concept-of-income-tax

COURSE OUTCOMES

CO Number	CO Statement
CO 1	Describe the basic concepts and relevance of the method of accounting in computation of Taxable Income
CO 2	Identify the residential status of various persons and the incidence of tax
CO 3	Compute allowances, perquisites and assessment of salary income
CO 4	Calculate Income from self occupied and let out house property

CO 5	Assess the Income under the head Capital Gains and tax liability on short term and long term Capital Gains
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MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	2	3	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	2	3	2	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
AVERAGE	3	3	3	2.6	3	2.6	3	3	3	2.8	3	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks		40	100	Section A must have two theory questions and six problems Section B one theory question and four problems
K2,K3	B–3/5x20 marks		60		

SEMESTER-V

PAPER-XIV **ENTREPRENEURIAL DEVELOPMENT**

TEACHING HOURS: 90

COURSE CODE: **CS18/5C/END**

CREDITS: **4**

L T P: 3 3 0

COURSE OBJECTIVES

1. To impart knowledge on entrepreneurship
2. To expose to steps for starting small scale industries, problems of SSI, policy framework and support measures and to provide an extensive knowledge on project formulation
3. To motivate and channelize the interest of the prospective students towards women entrepreneurship

COURSE OUTLINE

UNIT I

Meaning and Concept of Entrepreneurship – Entrepreneurial Culture and Structure– Types of Entrepreneurs–**Qualities and Functions of Entrepreneurs**–Entrepreneurial Motivation–Views of Peter Drucker, Schumpeter and Walker– Theories of Entrepreneurial Origin– Intrapreneurs

(15 Hours)

UNIT II

Role of Entrepreneurial in Economic Development – Factors Determining the growth of Entrepreneurs – Sources of Entrepreneurship in India – Causes for the slow growth – Entrepreneurship and Environment

Small Scale Industries – Definition – Characteristics – Relationship between Small and Large Units – Role of Small Enterprises in Economic Development – Problems of Small Scale Industries – **Steps for Starting a Small Scale Industry** – Identification of Business Ideas. Micro, Small and Medium Enterprises – Definition – Policy framework and support measures–Institutional Support

(20 Hours)

UNIT III

Project Appraisal – Meaning – Classification – Project Ideas – **Project Formulation** – Feasibility Study Report – Project Selection – Project Life Cycle

(25 Hours)

UNIT IV

Institutions Assisting Entrepreneurs: Commercial Banks– DIC, SIDO ,SISI, SIPCOT, TIIC, KVIC, TCOs ,NAYE,SEZs –Small Scale Industry Policy – Meaning of Incentives and Subsidies – Need for Incentives – Problems of Incentives – Scheme of Incentives in Operation – Incentives for

Development of Backward Areas – Incentives for SSI in Backward Areas – Seed Capital Assistance – Taxation Benefits SSI Units

(20 Hours)

UNIT V

Women Entrepreneurship – Concept of Women Entrepreneurs and Empowerment – Functions – Role – Characteristics – Problems – Development of Women Entrepreneurs

(10 Hours)

RECOMMENDED TEXT BOOKS

1. Gupta C.B. and Srinivasan N.P Entrepreneur Development, Sulthan Chand New Delhi
2. Jayshree suresh Entrepreneurial Development, Margham Publication

REFERENCE BOOKS

1. Saravanavel .P, entrepreneurial Development, ESS Pee Kay Publishing House, NewDelhi
2. Desai Vasant, Dynamics of entrepreneurial Development, Himalaya Publication House, Mumbai
3. Khanka S.S, entrepreneurial Development, S. Chand & co, New Delhi
4. David.H.Holt, entrepreneurship – New Venture Creation, Prentice Hall of India, New Delhi
5. Kaplan, J.M., Patterns of Entrepreneurship, Wiley, 2007

JOURNALS

1. AMC Indian Journal of Entrepreneurship
2. International Journal of Entrepreneurship and Small Business

e-LEARNING RESOURCES

1. <https://msme.gov.in>
2. www.upsotacademy.com
3. www.khanacademy.com
4. www.entrepreneur.com
5. www.elearningindustry.com

COURSE OUTCOMES

CO Number	COURSE STATEMENT
1.	Evaluate the factors that influence entrepreneurship
2.	Assess the role, problems, policy framework and support measure of SSI and compare SSI with large-scale units
3.	Formulate Design project reports
4.	Identify institutions that provide financial support to entrepreneurs

5.	Explain women entrepreneurship and discuss the problems faced by them
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MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	2	3	2	2	2	2	2	2	2	2	3	2
CO2	2	3	2	2	3	2	2	2	3	3	3	2
CO3	2	3	3	3	3	3	3	3	2	3	2	3
CO4	2	2	3	3	3	3	3	2	2	3	2	3
CO5	2	2	3	2	2	2	3	3	3	3	3	3
AVERAGE	2	2.6	2.6	2.4	2.6	2.4	2.6	2.4	2.4	2.8	2.6	2.6

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions (If any)
K1	A–10x2 marks	50	20	100	-
K1,K2	B–5/8x8 marks	200	40		
K2,K3	C–2/3x20 marks	500	40		

SEMESTER V

PAPER XV COST ACCOUNTING

TEACHING HOURS: 90
CREDITS: 4

COURSE CODE: CS18/5C/COA
L T P: 3 3 0

COURSE OBJECTIVES

1. To outline the objectives and importance of cost accounting. Present Cost Sheet with various elements of Cost
2. To learn Inventory Control Techniques, Material Pricing Techniques and methods of material Valuation
3. To gain knowledge on material, costing, labour costing and overheads accounting.

COURSE OUTLINE

Unit I

Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting– Classification of Cost – Activity Based Costing – Elements of Cost Sheet (15 hours)

Unit II

Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues–FIFO–LIFO– Simple Average and Weighted Average method – Base stock method (15 hours)

Unit III

Labour – Labour Turnover – Causes – Prevention – Methods of Wages Payment – Calculation of Wages – Incentive Bonus Schemes – Treatment of Idle Time & Overtime (22 hours)

Unit IV

Overheads– Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption – Machine Hour Rate – Under/ Over Absorption of Overheads and its Treatment (22 hours)

Unit V

Methods of Costing – Unit Costing –Tender and Quotations– Process Costing (With Normal Loss and Abnormal Loss A/c only) (16 hours)

RECOMMENDED TEXTBOOKS

1. Jain S.P & Narang K.L, Cost Accounting, Kalyani Publishers, New Delhi
2. Murthy. A and Gurusamy. S, Cost Accounting, Tata Mc Graw Hill,(2005)

REFERENCE BOOKS

1. Charles.T.Horngren, George Foster, Srikant.M.Datar, Cost Accounting, Prentice Hall of IndiaPrivate Limited, New Delhi
2. Lal, Jawahar, Srivatsava, Seema, Cost Accounting, McGraw Hill Publishing Co, New Delhi.
3. S.P Iyengar, Cost Accounting, Sultan Chand & Sons – New Delhi
4. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, Sultan Chand & Co. – New Delhi
5. R.S.N Pillai & V Bagavathi, Cost Accounting, Sultan Chand & Co. – New Delhi

JOURNALS

1. Journal of Cost Management
2. International Journal of Cost Accounting

e-LEARNING RESOURCES

1. www.icmai.com
2. www.icfai.com
3. www.college-cram.com
4. www.udemy.com
5. www.coursera.com

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO1	Identify the need and importance of installation of a costing system
CO2	Apply the different techniques of material pricing which is suitable for the industry
CO3	Use various methods of Wage Payment in the computation of remuneration and incentives of workers
CO4	Ability to allocate, apportion and absorb overheads
CO5	Sound knowledge on various methods of costing and able to identify the appropriate method for the respective industry

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3	3
AVERAGE	3	3	3	3	3	2	3	3	3	2.8	3	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study

QUESTION PAPER PATTERN:

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5X8marks		40	100	Section A must have two theory questions and six problems Section B one theory question and four problems
K2,K3	B–3X20 marks		60		

SEMESTER V

PAPER–XVI BUSINESS TAXATION

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: CS18/5C/BUT
L–T–P: 3 3 0

COURSE OBJECTIVES

1. To facilitate the understanding of the basic principles and canons of indirect Taxation
2. To acquire knowledge on the provisions underlying the various statutes of CGST, SGST, IGST and registration procedures of GST Act
3. To Understand the procedures for availing input Tax Credit (ITC) and to learn the updated provisions & applications of Customs Act 1962

COURSE OUTLINE:

UNIT I

Indirect taxation – Introduction – Features of Indirect Taxation – Advantages and Disadvantages of Indirect Taxation – Canons of Taxation – Types of Taxes – Advantages and Disadvantages of Single tax – Advantages and Disadvantages of Multiple tax

(10 hours)

UNIT II

Overview of Goods and Service Tax – Definitions – Central Goods and Service Tax (CGST) – State Goods and Service Tax (SGST) – Integrated Goods and Service Tax (IGST) – Union Territory Goods and Service Tax (UTGST)/ (UGST) – Differences between CGST, SGST, IGST and UGST – Concept of Destination based Consumption Tax – Dual Levy – IGST Model

(20hours)

UNIT III

Levy and Registration – Levy of GST – Registration of dealers under GST – Introduction – Liability for Registration – Exemption from Registration – Process of Registration – GST Unique Identity Number – Deemed Registration – Supply – Meaning and Scope of supply of Goods and Services

(20 hours)

UNIT IV

Place of Supply – Time of Supply – Valuation – Input Tax Credit – Introduction – Conditions for taking ITC – Limitations on availing ITC – Restrictions on availing ITC – Manner of availing and utilizing Input Tax Credit

(20 hours)

UNIT V

Customs Act, 1962 – Levy, Collection and Types of Customs Duty – Procedure in Clearance of Import and Export of Goods – Rules regarding Warehousing – Customs Duty Draw Back

(20 hours)

RECOMMENDED TEXTBOOKS

1. Dr. Vinod K. Singhania, Dr. Monica Singhania Students Guide to Income Tax, Taxman Publications
2. Vashishtha Chaudhary, IRS, CA Ashu Dalmia, CA Shaifaly Girdharwal, GST A Practical Approach, Taxmann Publications, New Delhi

REFERENCE BOOKS

1. Gaur V.P and Narang D.B, Income Tax Law and Practice, Kalyani Publishers, New Delhi
2. Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications
3. Jain's R K, GST Law Manual, Centax Publications Pvt. Ltd, New Delhi
4. Shweta Jain, GST Law & Practice, A Section – Wise Commentary on GST, Taxmann Publications, New Delhi
5. Akileshwar Pathak, Business Taxation, McGraw Hill Education

JOURNALS:

1. Taxman Journal
2. Journal of Accounting and Taxation.

e-LEARNING RESOURCES

- <http://www.cbec.gov.in/resources/htdocs-cbec/gst/draft-model-gst-law-25-11-2016.pdf>
- <http://icmai.in/icmai/Taxation/upload/GST-In-India-vol1.pdf>
- www.taxguru.in
- www.legalserviceindia.com
- www.indiacorporateadvisor

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Discuss the basic principles and canons of indirect Taxation
CO 2	Knowledge of the concepts of CGST, IGST, SGST and UGST and their differences
CO 3	Outline the procedure for levy and registration

CO 4	Discuss supply its meaning, scope along with place and time of supply. outline the procedure for input Tax credit
CO 5	Profound knowledge on various provisions of customs act

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	2	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	2	3	3	3	3	3	3	3	3
AVERAGE	3	2.8	2.8	2.8	2.8	2.8	3	3	3	2.8	3	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk–OHP–LCD)

Flipped Learning/Blended Classroom–E Content, Videos–

Problem Solving–Group Discussion–Role Modeling

Quiz–Seminar–

Peer Learning–

Field Visits

Self–Study Papers

QUESTION PAPER PATTERN–UG*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A–10X2 marks	50	20	100	-
K1, K 2	B–5/8x8 marks	200	40		
K2, K 3	C–2/3x20 marks	500	40		

SEMESTER V

PAPER XVII FINANCIAL MANAGEMENT

TOTAL HOURS: 90

CREDITS: 4

COURSE CODE: CS18/5C/FIM

L–T–P: 3 3 0

COURSE OBJECTIVES

1. To understand the concepts of finance, functions, sources, capital structure, leverage determination of specific and overall cost of capital and assess the impact of leverage on shareholder's return
2. To analyse and select projects with the application of capital budgeting techniques
3. To discuss the concept of working capital and determine the working capital requirements of the firm

COURSE OUTLINE

UNIT I

Financial Management – Nature and Scope – Objectives – Finance Functions – Role of Finance Manager – Profit Maximization – Wealth Maximization – Time Value of Money

(10 Hours)

UNIT II

Cost of Capital – Significance – Computation of Specific Cost of Capital – Cost of Debt – Cost of Preference Capital – Cost of Equity – Cost of Retained Earning – Weighted Average Cost of Capital

(20 Hours)

UNIT III

Capital Structure – Theories – Net Income Approach, Net Operating Income Approach, MM Approach, Traditional Approach – Factors Influencing Capital Structure – Sources of Finance – Leverage – Financial, Operating and Combined Leverage – Leverage and Effect on Shareholders Return

(25 hours)

UNIT IV

Capital Budgeting – Importance – Techniques – Payback Method – Discounted of Return Method – Profitability Index – Capital Rationing

(15 hours)

UNIT V

Working Capital – Gross and Net Concepts – Need for Working Capital – Permanent and Variable Working Capital – Determinants of Working Capital – Financing Working Capital requirement– Dividend Decisions – Factors influencing Dividend Policy

(20 hours)

RECOMMENDED TEXTBOOKS

- 1.M Pandey, Financial Management, Vikas Publications, New Delhi
2. S.N Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS

1. M Y Khan & P K Jain, Basic Financial Management, Tata McGraw Hill, New Delhi
2. A.Murthy, Financial Management, Margham Pulications
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi
4. Eugene .F Brigham & Joel.F.Houston, Fundamentals of Financial Management, Cengage Learning
5. Jonathan Berk & Peter Demarzo, Financial Management, Pearson Publication

JOURNALS

1. Indian Journal of Finance
2. Vikalpa
3. International Journal of Finance
4. Indian Journal of Finance and Research

e-LEARNING RESOURCES

- <http://sol.du.ac.in>
- www.moneycontrol.com
- www.khanacademy.org
- <http://study.com>
- <http://ptcoursera.org>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO1	Knowledge of finance concepts, functions and financial goals
CO2	Computation of specific Cost of Capital- Cost of Debt, Equity, Preference, Retained Earnings and Weighted Average Cost of Capital
CO3	Explain the concept of capital structure, theories, source of finance, leverage and its impact on shareholders return
CO4	Apply capital budgeting techniques of Pay Back, Net Present Value, Internal Rate of Return, Accounting Rate of Return and Profitability Index for project selection in a firm

CO5	Calculate the required working capital for a firm in consideration of current assets and current liabilities
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MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	2	2	2	3	3	3	2	3
CO2	2	3	3	3	3	3	2	3	2	3	2	1
CO3	3	3	3	3	3	3	2	2	2	3	2	2
CO4	3	3	3	3	3	2	2	3	2	3	2	3
CO5	3	3	3	2	2	3	2	3	2	3	2	2
AVERAGE	2.8	3	3	2.8	2.6	2.6	2	2.8	2.2	3	2	2.2

TEACHING METHODOLOGY

Lecture (Chalk and Talk– LCD)

E Contents

Analytical Problem Solving, Practical Assignments

Seminar, Peer Learning

QUESTION PAPER PATTERN–UG*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A–10X2 marks	50	20	100	Theory 60% Problems 40%
K1, K 2	B–5/8x8 marks	200	40		
K2, K 3	C–2/3x20 marks	500	40		

SEMESTER VI

PAPER–XVIII **INCOME TAX THEORY, LAW AND PRACTICE–II**

TEACHING HOURS: 90
CREDITS: 4

COURSE CODE: CS18/6C/ITT
L T P: 3 3 0

COURSE OBJECTIVES

1. To impart knowledge of the provisions of the income tax law relating to Profits and Gains from Business and Profession, Income from other Sources and the various deductions
2. To outline the provisions relating to clubbing of Income, Set off and Carry forward of losses and assessment of Individual Tax liability
3. To explain the procedure of assessment, filing of returns and the powers of the various Income tax authorities

COURSE OUTLINE

UNIT I

Income from Business/Profession –Basis of charge – Method of Accounting – Specific Deductions under the Act–Specific Disallowances – Deemed Profits – Permissible methods of Valuation of Closing Stock – Problems on **Computation of Income from Business and Profession** (20 Hours)

UNIT II

Income under the Head Income from Other Sources–Dividend–Interest on Securities–Casual Incomes–Permissible Deductions from Income from Other Sources–**Problems on Computation of Income from Other Sources** (20 hours)

UNIT III

Clubbing of Income–Transfer of Income Without Transfer of Asset–Problems on Clubbing of Income–Setoff and Carry Forward of Losses–Inter Source and Inter Head Adjustments–Problems on Set Off and Carry Forward of Losses (15 Hours)

UNIT IV

Permissible Deductions admissible for Individuals (In respect of payments –80C, CCC, CCD, CCG, D, DD, DDB, E, G, GG, GGA, GGC, in respect of Incomes – Sec 80 IA, IAB, IB, IC, ID, IE, JJA, QQB, RRB, TTA, 80U) from Gross Total Income – Assessment of Income of an Individual–Tax Liability–Problems on Computation of Taxable Income (25 Hours)

UNIT V

Return of Income– Revised Return– Defective Return– Return of Loss –Permanent Account Number (PAN)– Procedure For Assessment– Types of Assessments – Income Tax Authorities

(10 Hours)

RECOMMENDED TEXT BOOKS

1. Dr. Vinod K. Singhania, Dr. Monica Singhania Students Guide to Income Tax, Taxman Publications
2. Gaur V.P and Narang D.B, Income Tax Law and Practice, Kalyani Publishers, New Delhi.

REFERENCE BOOKS

1. Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications.
2. Income Tax Manual
3. Income Tax Law and Accounts ., Dr H C Mehrotra., Dr S P Goyal.,Sahithya Bhawan Publications
4. Direct Taxes Law & Practice, Singhania Vinod K.
5. Handbook to Direct Taxes Bomi F Daruwala Bharat House Pvt Ltd

JOURNALS

1. Taxman Journal
2. International Journal of Accounting and Taxation
3. Indian journal of Tax law

e–LEARNING RESOURCES

1. <https://www.indiafilings.com> › learn › profits–gains–business–profession–income
2. <https://taxguru.in> › income–tax › notes–income–sources
3. <https://taxguru.in> › income–tax › set–carry–losses
4. <https://cleartax.in> › income–tax–assessment
5. <https://edurev.in> › studytube › Income–Tax–Authorities—Powers–and–Duties

COURSE OUTCOMES

CO Number	COURSE STATEMENT
CO 1	Calculate the Business Income and Professional Income with all admissible deductions and disallowances
CO 2	Assess the Income under the head Income from other sources
CO 3	Outline the provisions of clubbing of Income, Inter head and Intra head adjustment and carry forward of losses
CO 4	Compute the various deductions that an individual can claim from the gross income and calculate the taxable Income and tax liability of individuals

CO 5	Demonstrate the procedure for assessment, filing of return and the powers of IT authorities
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MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	2	3	2	3	2	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	2	2	1	3	3	3	2	3	3
AVERAGE	3	3	3	2.6	2.8	2	3	2.8	3	2.6	3	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks		40	100	Section A must have two theory questions and six problems Section B one theory question and four problems
K2,K3	B–3/5x20 marks		60		

SEMESTER VI

PAPER XIX MANAGEMENT ACCOUNTING

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: CS18/6C/MAA
L T P: 3 3 0

COURSE OBJECTIVES

1. To outline the need for Management Accounting, its basic principles and scope and to analyze the ratios for the financial performance of companies
2. To compute the fund flow and cash flow statements and to impart knowledge on different types of budgets and its preparation
3. To determine breakeven point with the use of Marginal costing

COURSE OUTLINE

Unit I

Management Accounting – Definition – Scope and Objectives – Cost and Management Accounting
(5 hours)

Unit II

Ratio Analysis – Ratio for Liquidity – Profitability and Solvency – Leverage – Utility – Limitations of Ratio Analysis
(25 hours)

Unit III

Fund Flow and Cash Flow Analysis (as per AS 3)
(25 hours)

Unit IV

Budgetary Control – Different Types of Budgets – Production Budget – Purchase Budget – Sales Budget – Cash Budget – Flexible Budget (excluding Capital Budgeting)
(15 hours)

Unit V

Marginal Costing – Break Even Analysis – Profit Volume Ratio
(20 hours)

RECOMMENDED TEXTBOOKS

1. Dr. Maheshwari S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi
2. Reddy T.S & Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai

REFERENCE BOOKS

1. Khan. M.Y , & Jain P.K., Management Accounting Tata McGraw Hill Publications, New Delhi
2. Pandey.I.M, Management Accounting, Vikas Publishig House Private Limited, New Delhi
3. Murthy.A & Gurusamy.S, Essentials of Management Accounting, Vijay Nicole Imprints Private Limited, Chennai
4. Saxena.V.K & Vashist C.D, Advanced Management Accounting, Sultan Chand & Sons, New Delhi
5. Prabhakara Rao & Subbarayudu, Management Accounting, Himalaya Publishing House, Mumbai

JOURNALS

1. The Management Accountant Journal
2. Journal of Management Accounting Research

e-LEARNING RESOURCES

- www.accountingnotes.net
- www.accountingtools.com
- www.aafmindia.co.in
- www.businessmanagementideas.com
- <http://accountlearning.com>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Profound knowledge on the nature, scope and utility of management accounting
CO 2	Analyze profitability, turnover and financial position of companies through computation of ratios
CO 3	Analyse the flow of funds and cash with knowledge of working capital
CO 4	Prepare the different types of budgets and compute the variances
CO 5	Apply marginal costing techniques and calculate break-even point and profit volume ratio

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	3	2	2	3	2	2	3	3	3
CO2	3	3	3	3	3	3	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	2	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	2	3	3	2	3	3	2	3
AVERAGE	3	3	3	3	2.6	2.8	3	2.4	2.4	3	2.4	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk – OHP–LCD)

Problem Solving – Group Discussion

Quiz–Seminar

Peer Learning

Real time Assignments

Self Study

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1,K2	A–5/8x8marks		40	100	Section A must have two theory questions and six problems Section B one theory question and four problems
K2,K3	B–3/5x20 marks		60		

SEMESTER-VI

PAPER-XX CORPORATE SOCIAL RESPONSIBILITY

TOTAL HOURS: 90

COURSE CODE: CS18/6C/CSR

CREDITS: 4

L T P: 3 3 0

COURSE OBJECTIVES

1. To provide an overall view about Corporate Social Responsibility, its importance, factors affecting CSR, hurdles in CSR, Rules of Company's Act 2013 for CSR of Companies
2. To give an insight on Social Audit and to throw light on Corporate Governance and practices followed by companies
3. To understand Legal rules governing Prevention and Control of Air and Water Pollution Act and Environmental Protection Act

COURSE OUTLINE

UNIT I

Social Responsibility of Business—Meaning and Concept—Various Areas of Social Responsibility—Social Responsibility of Business towards Different Groups—Views on Social Responsibility—Arguments for and against Social Responsibility—Factors Influencing Corporate Social Responsibility—Triple Bottom Line Approach of Corporate Social Responsibility – Elements of Corporate Social Responsibility

(20 Hours)

UNIT II

Hurdles in the fulfillment of Corporate Social Responsibility of Business—Suggestions for Removal – Corporate Social Responsibility in India—Corporate Social Responsibility Committee (Under 135 of Companies Act 2013)—Corporate Social Responsibility Policies—Corporate Social Responsibility Activities – Companies (Corporate Social Responsibility Policy) Rules, 2014

(25 Hours)

UNIT III

Social Audit – Meaning – Objectives – Benefits – Methods – Obstacles – Social Audit in India – Case Study Cement Corporation of India

(10 Hours)

UNIT IV

Corporate Governance—Meaning and Scope—Origin—Code of Corporate Governance—Elements of Good Corporate Governance—Principles—Central Issues in Corporate Governance— Corporate Governance Practices— Corporate Governance in Family Business ,State Owned Business—Birla Committee Report— Corporate Governance of Listing Agreement in India

(18 Hours)

UNIT V

Laws Relating to Prevention and Control of Air Pollution and Water Pollution –Environment (Protection) Act, 1986

(17 Hours)

RECOMMENDED TEXTBOOKS

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Namita Gopal, Business Environment, Tata McGraw Hill Education Private Limited, New Delhi
3. Bare Acts: Air Act, Water Act, and Environment Protection Act

REFERENCE BOOKS

1. Dilip Goswami, A Hand Book on Pollution Control, Sultan Chand & Sons, New Delhi
2. Memoria. Memoria, Business Planning, Himalaya Publishing House, Mumbai
3. Madhumita Challerj, Corporate Social Responsibility, Oxford Higher Education Publications.
4. Kshama V Kaushik, CSR in India , Lexis Nexis, Gurgaon
5. K.S.Ravichandran, Corporate Social Responsibility–Emerging Opportunities & Challenges in India, Lexis Nexis , Gurgaon

JOURNALS

1. Social Action
2. International Journal of Corporate Social Responsibility
3. Journal of Business Ethics

e-LEARNING RESOURCES

- www.corporateregister.com
- www.csrindia.com
- www.csrgov.in
- www.indiacsr.in
- www.csrwire.com

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1	Outline the Corporate Social Responsibility, importance and factors affecting it
CO 2	Identify the hurdles faced in complying CSR, the rules stated in Companies Act 2013
CO 3	Practical Knowledge of social audit in India
CO 4	Explain Corporate Governance and the practices followed in various business
CO 5	Demonstrate Legal rules relating to prevention and control of Air pollution, Water pollution and Environmental Protection Act

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	3	2	3	2	2	2	2	2	3	2
CO2	3	3	3	2	3	2	2	2	2	2	3	2
CO3	3	3	3	2	3	2	2	2	3	2	2	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	2	3	3	3	3	2	3	3	2
AVERAGE	3	3	3	2.2	3	2.4	2.4	2.4	2.4	2.4	2.4	2.4

TEACHING METHODOLOGY

Lecture (Chalk and Talk–OHP–LCD)

E Content, Videos

Problem Solving–Group Discussion–Role Modeling

Field Visits

Self–Study Papers

QUESTION PAPER PATTERN–UG*

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A–10X2 marks	50	20	100	-
K1, K 2	B–5/8x8 marks	200	40		
K2, K 3	C–2/3x20 marks	500	40		

SEMESTER VI

PAPER – XXI BANKING LAW & PRACTICE

TOTAL HOURS: 90

CREDITS: 4

COURSE CODE: CS18/6C/BLP

L–T–P: 3 3 0

COURSE OBJECTIVES

1. To understand the role and functions of commercial banks and central banks
2. To understand the relationship between a banker and a customer and study the various accounts, negotiable instruments operated by a banker
3. To understand and study the modern technique adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like E- Banking, credit card, debit card etc

COURSE OUTLINE

UNIT I

Origin of Banks – Definition of Banking – Functions of Banks – Central Banking and Role of RBI and their Functions – Commercial Banks – Functions – Accepting Deposits – Relationship between Banker and Customer – **Garnishee Order** – Clayton's Case

(20 hours)

UNIT II

Opening of an Account – Special types of Customers – Firm – Joint Stock Companies – NRI Account – Types of Bank Accounts – Fixed Deposit Account – Savings Account – Recurring deposit – Operation of bank account – Facility of Nominations – **Closing of Bank account** – **Customer Grievances and Redressal (Service Recovery)** – Banking Ombudsman

(15 hours)

UNIT III

Principles of Lending – **Types of Loan** – Loans and advances – Functions – Financial Institutions – Types of Loans and Functions (ICICI, IFCI, IDBI, SIDBI)

(20 hours)

UNIT IV

Negotiable Instruments – Cheques – crossing of Cheques – Endorsements – Payments and Collection of cheques

(20 hours)

UNIT V

Recent trends in Banking – e-Services: Internet Banking – NEFT, RTGS, IMPS – Tele Banking – Home Banking – Gold Banking – ATM – Credit Card – Debit Card – Gold / Platinum Card – Teller System – Electronic Fund Transfer – Electronic Cheque – PIN – SWIFT – Cloud computing – Block claim – Bit coin

(15 hours)

RECOMMENDED TEXTBOOKS

1. Sundaram and Varshney, Banking Law Theory and Practice, Sultan Chand & Sons, New Delhi
2. S.V. Vasudevan, Theory of Banking - S.Chand & Company Ltd., - New Delhi

REFERENCE BOOKS

1. Santhanam B, Banking and Financial Systems, Margham Publishers, Chennai
2. Dr. Guruswamy. G, Banking Theory, Law and Practice, Vijay Nicolas Inprints (P) Ltd, Chennai
3. Parameswaran.R and Natarajan. S ,Indian Banking , Sultan Chand & Company Ltd., New Delhi
4. S.N.Maheshwari Banking theory, law and practice (KALYANI PUBLICATIONS)
5. Tandon-Banking law theory & practice

JOURNALS

1. Indian Journal of Finance and Banking
2. International Journal of Banking, Accounting and Finance (IJBAAF)

e-LEARNING RESOURCES

1. <https://dynamicpixel.co.in>
2. <https://enyotalearning.com>
3. <https://www.kesdee.com>
4. <https://www.learninglight.com>
5. <https://www.efrontlearning.com>

COURSE OUTCOMES

CO Number	CO STATEMENT
CO 1.	Outline the role and functions of RBI and commercial banks
CO 2	Apply practical knowledge on opening, operating and closing of bank accounts by various types of customers
CO 3	Identify and evaluate the principles of lending, types of loans and functions of various financial institutions
CO 4	Compile various provisions of the different types of negotiable instruments
CO 5	Use of updated technology in the banking sector

MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10	PSO 11	PSO 12
CO1	3	3	2	2	2	2	3	2	2	2	2	3
CO2	3	3	3	3	3	3	3	2	3	3	3	3
CO3	3	2	3	2	3	3	3	3	2	3	3	3
CO4	3	3	3	2	3	3	3	3	2	3	3	3
CO5	3	2	3	3	3	3	3	3	3	3	2	3
AVERAGE	3	2.6	2.8	2.4	2.8	2.8	3	2.6	2.4	2.8	2.6	3

TEACHING METHODOLOGY

Lecture (Chalk and Talk–OHP–LCD)

Flipped Learning/Blended Classroom–E Content, Videos

Problem Solving–Group Discussion–Role Modeling

Quiz–Seminar

Peer Learning

Field Visits

Self–Study Papers

QUESTION PAPER PATTERN

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K 1	A–10X2 marks	50	20	100	-
K1, K 2	B–5/8x8 marks	200	40		
K2, K 3	C–2/3x20 marks	500	40		

PAPER – XXII – INSTITUTIONAL TRAINING

CORE: 22

COURSE CODE: CS18/6C/PRO

TEACHING HOURS: 90

CREDITS: 4

OBJECTIVES:

1. To bridge the gap between theory and practice.
2. To acquaint the students with practical aspect of the Company Secretaryship.

Supervised Institutional Training shall be integral part of the Course. It is to be a sort of job testing programme – bridge the gap between theory and practice. It is designed to 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 trainee 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 at the end of second year.

The training shall broadly relate to Office Management and Secretarial Practice.

The training may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Office 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.

Internal and External Valuation: Theory : 50

Viva Voce : 50

SEMESTER I

BASICS OF ACCOUNTING

Non – Major Elective - 1
Teaching Hours: 30

Course Code: CS18/1N/BAA
Credits: 2

Objectives:

To give a basic understanding for non – commerce students on basic aspects such as Double entry, Journal & Ledger, Preparation of Trial balance & financial statements.

Course outline

Unit I

Basics of Accounting- Definition-Functions-Accounting Principles-Advantages and Limitations of Accounting- Accounting concepts and conventions- Double entry Book keeping-Journal and Ledger- Subsidiary books-Sales Book –Purchase Book-Sales Return Book- Purchase return Book-Cash Book. (15 Hours)

Unit II

Preparation of Trial Balance-Final Accounts-Preparation of Trading A/c- Profit &Loss A/c-Balance Sheet (Problems with Simple Adjustment) (15 Hours)

Recommended Text

Gupta R L & Gupta V K, Financial Accounting, Sultan Chand & Sons, New Delhi

Reference Books:

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

Gupta R L & Radhaswamy M.Advanced Accounting , Sultan Chand & sons, New Delhi

Websites

www.iimcal.com

www.futureaccountant.com

SEMESTER II

E-BANKING

Non – Major Elective - 2
Teaching Hours: 30

Course Code: CS18/2N/EBA
Credits: 2

Objectives:

- To understand the role and functions of Commercial Banks and Central Bank.
- To Understand and study the modern techniques adopted by the Banking Sector

Course outline

Unit I

Introduction- Definition of banking-Banking structures in India-Central Bank-Commercial Banking functions. (10 Hours)

Unit II

E-Banking-meaning –Internet banking-Mobile Banking- Telephone Banking –Automated Teller Machine-Debit Card-Credit Card-Electronic money-Electronic Fund transfer system (EFTS)- Electronic clearing services (ECS) - Paytm (20 Hours)

Recommended Text

Santhanam B, Banking and Financial Systems, Margham Publishers, Chennai

Reference Books:

1. Dr.G.Guruswamy, Banking Theory and Law Practices, Vijay Nicolas Inprints(P)Ltd, Chennai
2. R Parameswaran and S Natarajan, Indian Banking , Sultan Chand & Company Ltd., New Delhi
3. Sundaram and Varshney, Banking Law Theory and Practice, Sultan Chand & Sons, NewDelhi

Websites

www.m.ieee.org