

**ETHIRAJ COLLEGE FOR WOMEN
(AUTONOMOUS)**

**DEPARTMENT OF CORPORATE
SECRETARYSHIP**

SYLLABI

2015-16 ONWARDS

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

(For students admitted in the academic year 2015-16 and onwards)

The Department of Corporate Secretaryship has revised the syllabi for its UG programme with effect from the academic year 2015-2016..

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 (2015 – 16 ONWARDS)

B.COM .CORPORATE SECRETARYSHIP

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
I	Part I	Tamil/Hindi/French/Sanskrit		3	40	60	100
I	Part II	English		3	40	60	100
I	CS15/1C/FIA	Financial Accounting	5	4	40	60	100
I	CS15/1C/BUM	Business Management	5	4	40	60	100
I	CS15/1N/BAA	Non – Major Elective – 1: Basics of Accounting	2	3	40	60	100

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
II	Part I	Tamil/Hindi/French/Sanskrit		3	40	60	100
II	Part II	English		3	40	60	100
II	CS15/2C/AFA	Advanced Financial Accounting	5	4	40	60	100
II	CS15/2C/COL	Commercial Law	5	4	40	60	100
II	CS15/2N/EBA	Non – Major Elective - 2: E-Banking	2	3	40	60	100

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
III	CS15/3C/CA1	Corporate Accounting I	5	4	40	60	100
III	CS15/3C/CLS	Company Law and Secretarial Practice I	5	4	40	60	100
III	CS15/3C/GEL	General Laws	5	4	40	60	100
III	CS 15/3C/BEV	Business Ethics and Values	5	4	40	60	100
III	CS15/3A/BS1	Allied III:- Business Statistics I	6	5	40	60	100
III		Non Major Elective :- Value Education	2	2	-	50	50

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
IV	CS15/4C/CA2	Corporate Accounting-II	5	4	40	60	100
IV	CS15/4C/CLS	Company Law & Secretarial Practice-II	5	4	40	60	100
IV	CS 15/4C/INS	Insurance	5	4	40	60	100
IV	CS15/4C/MAR	Marketing	5	4	40	60	100
IV	CS15/4A/BS2	Allied Paper – Business Statistics-II	6	5	40	60	100
IV		Non Major Elective :- Environmental Studies	2	2	-	50	50

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
V	CS15/5C/ITT	Income Tax Theory, Law And Practice-I	6	4	40	60	100
V	CS15/5C/END	Entrepreneurial Development	6	4	40	60	100
V	CS15/5C/COA	Cost Accounting	6	4	40	60	100
V	CS15/5C/AUD	Auditing	6	4	40	60	100
V	CS15/5C/FIM	Financial Management	6	4	40	60	100

SEM	COURSE CODE	COURSE TITLE	HRS /WK	CREDITS	CA	END SEM	TOTAL
VI	CS15/6C/ITT	Income Tax Theory, Law And Practice-II	6	4	40	60	100
VI	CS15/6C/MAA	Management Accounting	6	4	40	60	100
VI	CS15/6C/CSR	Corporate Social Responsibility	6	4	40	60	100
VI	CS15/6C/BLP	Banking Law & Practice	6	4	40	60	100
VI	CS15/6C/PRO	Institutional Training	6	4	-	100	100

ETHIRAJ COLLEGE FOR WOMEN (AUTONOMOUS)

DEPARTMENT OF CORPORATE SECRETARYSHIP

SUBJECTS OFFERED TO OTHER DEPARTMENTS:

**SUBJECT OFFERED TO I M.A. BUSINESS ECONOMICS
COURSE PROFILE (2015 – 2016 ONWARDS)**

SEMESTER	COURSE CODE	COURSE TITLE	HRS./ WEEK	CREDITS	CA	END SEMESTER	TOTAL
1	8P15/1C/ACA	Accounting and Auditing	6	4	40	60	100
2	8P15/2C/MAN	Management accounting	6	4	40	60	100

B COM CS

PAPER – I FINANCIAL ACCOUNTING

CORE: 1

COURSECODE: CS15/1C/FIA

TEACHING HOURS: 75

CREDITS: 4

L T P: 3 2 0

OBJECTIVES

1. To provide broad based knowledge on the fundamentals of Accounting.
2. To enable the students to ascertain the profit & loss of the business & its financial position.
3. To acquaint the students with the accounting procedures of various forms of business.

UNIT I

Accounting: Introduction – Need - Definition - Objectives – Advantages – Limitations of Accounting – Accounting Concepts & Conventions - Accounting Equation – Preparation of Trial Balance (12 Hours)

UNIT 2

Preparation of Final Accounts – Meaning – Trading A/c - Profit & Loss A/c – Manufacturing A/c - Balance Sheet – Closing Entries - Adjustment Entries - Meaning – Adjustments (Emphasis to be given to important adjustments) (15 Hours)

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. (15 Hours)

UNIT 5

Branch Accounts - Dependent Branch - Debtors System - Stock & Debtors System (18 Hours)

BOOKS RECOMMENDED

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

REFERENCE BOOKS:

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

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 PC, Financial Accounting, Tata Mc. Graw Hill Publishers, New Delhi.

WEBSITES:

www.futureaccountants .com
www.iimcal.ac.in

DISTRIBUTION OF MARKS:

Theory: 20% Problems: 80%

FINANCIAL ACCOUNTING

COURSECODE: CS15/1C/FIA

Question Paper Pattern

Max. Marks:100

Time: 3 HRS

SECTION A

Answer any **FIVE** questions out of **EIGHT** Questions

(TWO theory questions and SIX problems)

(5X8=40)

SECTION B

Answer any **THREE** questions out of **FIVE** Questions

(ONE theory question and FOUR problems)

(3X20=60)

Note: Weightage should be given to all five units. Questions should be equally distributed

PAPER – II BUSINESS MANAGEMENT

CORE: 2

TEACHING HOURS: 75

COURSE CODE: CS15/1C/BUM

CREDITS: 4

L T P:3 2 0

OBJECTIVES:

1. To provide a conceptual framework for the traditional discussions of planning, organizing, leading and controlling
2. To bridge the gap between precepts and practices in the field of Management
3. To enable the students to understand the purpose of an organization structure
4. To offer students a wide exposure to systematically selected business case studies

UNIT – I

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

UNIT – II

Organising – Meaning – Formal and Informal – Steps in organizing – Departmentation – Meaning – Bases of Departmentation – Delegation of Authority – Meaning – Importance – Types of Delegation – Centralisation – Advantages & disadvantages – Decentralisation – 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 – Motivation – Meaning – Importance – Theories of Motivation - Maslow and Herzberg. (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)

BOOKS RECOMMENDED:

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 Paremvathy, 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

WEBSITES

- www.collegeboard.com
- www.csupomona.edu
- www.cliffnotes.com

BUSINESS MANAGEMENT

COURSE CODE: CS15/1C/BUM

Question Paper Template

Section – A

Answer ALL questions 10 x 2 =20

Section – B

Answer any FIVE questions out of EIGHT 5 x 8 =40

Section – C

Answer any TWO questions out of Four 2 x 20 =40

Note: Weightage should be given to all five units. Questions should be equally distributed

SEMESTER I
BASICS OF ACCOUNTING

Non – Major Elective - 1

Course Code: CS15/1N/BAA

Teaching Hours: 30

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

PAPER – III ADVANCED FINANCIAL ACCOUNTING

CORE: 3

COURSECODE: CS15/2C/AFA

TEACHING HOURS: 75

CREDITS: 4

L T P: 3 2 0

OBJECTIVES

1. To enable the students to ascertain the accounting procedures relating to partnership firms.
2. To acquaint the students with the accounting procedures of various forms of business.

UNIT 1

Hire Purchase System – Accounting Procedures – Default & Repossession of Stock – Instalment Purchase system (13 Hours)

UNIT 2

Single Entry – Definition & Salient Features – Statement of Affairs Method – Conversion Method (13 Hours)

UNIT 3

Partnership Accounts – Limited Liability - Admission of a Partner (Goodwill Adjustment as per AS 10) – Retirement – Death of a Partner (20 Hours)

UNIT 4

Dissolution - Insolvency of Partners – Rule in Garner Vs Murray – Piecemeal distribution (19 Hours)

UNIT 5

Fire claims – Loss of Stock – Loss of profits (Simple Problems) – Abnormal Profit. (10 Hours)

BOOK RECOMMENDED

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

REFERENCE BOOKS:

1. Gupta R L & V K, Financial Accounting, Sultan Chand & Sons, New Delhi.
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 PC, Financial Accounting, Tata Mc. Graw Hill Publishers, New Delhi.

WEBSITES:

www.futureaccountants.com
www.iimcal.ac.in

DISTRIBUTION OF MARKS:

Theory: 20% Problems: 80%

ADVANCED FINANCIAL ACCOUNTING**COURSE CODE: CS15/2C/AFA****Question Paper Pattern**

Max. Marks:100

Time: 3 HRS

SECTION A

Answer any **FIVE** questions out of **EIGHT** Questions

(TWO theory questions and SIX problems)

(5X8=40)

SECTION B

Answer any **THREE** questions out of **FIVE** Questions

(ONE theory question and FOUR problems)

(3X20=60)

Note: Weightage should be given to all five units. Questions should be equally distributed

PAPER -IV- COMMERCIAL LAW

Core:-4

Course Code: CS15/2C/COL

Teaching Hours: 75

Credits:-4

L T P: 3 2 0

OBJECTIVES:

1. To enable the students to comprehend the laws relating to the principles of Law of contract.
2. To impart the knowledge of various laws relating to special contracts such as Indemnity and Guarantee, Bailment and Pledge and Sale of Goods.

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, Shuppu Ammal Vs Subramaniam. (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.

(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)

BOOK RECOMMENDED:

Kapoor N.D, Mercantile Law, Sultanchand & Sons, New Delhi.

REFERENCE BOOKS:

- 1.Chawla R.C. and Garg K.C, Mercantile Law, Kalyani Publishing House, New Delhi.
- 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.

WEBSITES

www.indialawinfo.com

www.firstandsecond.com

COMMERCIAL LAW Subject Code: CS15/2C/COL

Question Paper Template

Max Marks :100

Time:3HRS

Section A

Answer ALL questions

10X2=20

Section B

Answer any FIVE questions out of EIGHT

5X8=40

Section C

Answer any TWO questions out of FOUR

2X20=40

Note: Weightage should be given to all five units. Questions should be equally distributed

SEMESTER II

E-BANKING

Non – Major Elective - 2

Course Code: CS15/2N/EBA

Teaching Hours: 30

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) (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

SEMESTER-III

PAPER – V- CORPORATE ACCOUNTING –I

CORE: 5

COURSE CODE: CS15/3C/CA1

TEACHING HOURS: 75

CREDITS: 4

LTP: 3 2 0

OBJECTIVES:

1. To enable the students to learn and understand the intricacies of accounting from a very fundamental level to the most advanced level in a logical sequence.
2. The expansive coverage of the subject enhances the accounting knowledge of the students in this specific area thus equipping them with the required skills for future career options.

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 – Issue of Shares at Discount – 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 TEXTBOOK:

1. Reddy T.S. and Murthy A., Corporate Accounting, Margham Publication, Chennai

REFERENCE BOOKS:

1. Gupta R.L and Radhaswamy M., Corporate Accounting, Sultan Chand & Sons, 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.

JOURNAL:

Chartered Accountant

WEBSITES:

www.accounting.uda.edu

www.futureaccountants.com

DISTRIBUTION OF MARKS

Theory: 20% Problems: 80%

CORPORATE ACCOUNTING - I SUBJECT CODE: CS15/3C/CAI QUESTION PAPER TEMPLATE

Max Marks: 100

Time: 3 hrs

Section A

Answer any **FIVE** questions out of **EIGHT** questions
(TWO theory questions and SIX problems)

5X8=40

Section B

Answer any **THREE** questions out of **FIVE** questions
(One theory question and four problems)

3X20=60

Note: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER III

PAPER-VI-COMPANY LAW AND SECRETARIAL PRACTICE – I

CORE: 6

TEACHING HOURS: 75

COURSE CODE: CS15/3C/CLS

CREDIT: 4

LTP : 3 2 0

OBJECTIVES:

1. To provide an in-depth knowledge and understanding of procedural requirements pertaining to the provisions of the Companies Act 2013
2. To give up to date information on various aspects of Secretarial Practice.

COURSE OUTLINE:

UNIT I: Introduction of a Company : Evolution of Company Law – Meaning and Characteristics of a Company – Illegal Association – Lifting of Corporate Veil – 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 – Rule in Peel’s Case – Memorandum and Articles of Association – Provision for Entrenchment – Effect of Registration – Commencement of Business – Alteration of Memorandum and Articles of Association – Doctrine of Constructive Notice – Ultra Vires and Indoor management – Duties of Company Secretary in the Formation and Incorporation of Company – Prospectus – Contents – Offer of Securities for Sale – Shelf Prospectus – Red Hearing Prospectus – Civil and Criminal Liabilities for Misstatement for Prospectus – Statement in Lieu of Prospectus – Role of Secretary in the Issue 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 further Capital, Rights Issue, Bonus Issue, Private and Preferential Allotment – Rules and Regulations relating to the Issue of Capital – Role of Company Secretary in the Issue of Capital – Dematerialization and Re-materialization of Securities – Meaning –Buyback of Securities – Issue of Share Capital at Premium and Discount – Rules relating to the Issue and Buyback Shares. (15 Hours)

UNIT V: Membership in a Company: Meaning of the term Member - Difference between a Member and Shareholder – How to become a Member – Rights and Responsibilities of a Member – Transfer and Transmission of Shares – Nomination and its Importance – Who can be admitted as a Member – Manner of becoming a Member – Can a Member be removed – Statutory Register to be maintained – Electronic mode (E-Filing). (15 Hours)

RECOMMENDED BOOKS:

1. Kapoor N.D. Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. P.K.Ghosh & Dr.V.Balachandran – Outline of Company Secretarial Practice
2. B.N. Tandon – Manual of Secretarial practice.
3. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act, 2013)
4. Mr. Srinivasan – Company Law and Secretarial Practice

**COMPANY LAW AND SECRETARIAL PRACTICE - I
COURSE CODE: CS15/3C/CLS
QUESTION PAPER TEMPLATE**

Max Marks:100

Time :3hrs

SECTION A

Answer **ALL** Questions

10 X 2 = 20

SECTION B

Answer **ANY FIVE** Questions out of **EIGHT**

5 X 8 = 40

SECTION C

Answer **ANY TWO** Questions out of **FOUR**

2 X 20 = 40

Note: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER-III
PAPER - VII - GENERAL LAWS

CORE: 7

COURSE CODE: CS15/3C/GEL

TEACHING HOURS: 75

CREDITS: 4

LTP: 3 2 0

OBJECTIVES:

1. To provide to the students basic understanding of some of the general laws & business laws which have a bearing on the conduct of corporate affairs.
2. To discuss the subject in the light of Statute.

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 book:

Kapoor N.D.& Rajni Abbi, General and Commercial Laws, Sultan Chand and Sons, New Delhi.

Reference text book:

1. Shukla M.C, A Manual of Mercantile Law, S Chand and co., New Delhi.
2. Mitra S N, Commercial Law, The World Press Limited, New Delhi.
3. ICSI Study material on General and Commercial Laws.

E-Resource

www.indialawinfo.com

www.firstandsecond.com

Journal:

1. Industrial Relation
2. Business India

GENERAL LAWS

COURSE CODE: CS15/3C/GEL

QUESTION PAPER TEMPLATE

Max Marks:100

Time :3hrs

SECTION A

Answer **ALL** Questions

10X2=20

SECTION B

Answer **ANY FIVE** Questions out of **EIGHT**

5X8=40

SECTION C

Answer **ANY TWO** Questions out of **FOUR**

2X20=60

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER III

PAPER VIII - BUSINESS ETHICS AND VALUES

CORE: 8

COURSE CODE: CS 15/3C/BEV

TEACHING HOURS: 75

CREDITS: 4

LTP: 3 2 0

OBJECTIVES:

1. To study the importance of Ethics and Values in Business.
2. To highlight the significance of Ethics in Consumer Protection.

COURSE OUTLINE:

UNIT I

Definition of Ethics – Value Systems – Business Ethics – Definition-Role and Importance of Business Ethics - Ethical Principles in Business and Impact on Business Policies and Strategies. (15 hours)

UNIT II

Types of Ethical Issues – Bribery – Coercion – Deception – Unfair Discrimination -Creating an Ethical Organisation: Role of Corporate Governance – Role of Corporate Social Responsibility – Corporate Culture - Creating a Code of Conduct – Ethics Committee – Training and Disciplinary System (20 hours)

UNIT III

Ethics in Market Place – Consumer Products and Marketing –Ethics in Advertisements – False Claims (15 hours)

UNIT IV

Globalization and Business Ethics – Doing business in a diverse World –Growth of Global Corporate - Role of MNCs – International Codes of Business Conduct – Corporate Governance a prerequisite for Globalization. (12 hours)

UNIT V

Relationship of Values and Ethics – Indian Ethos –Relevance of Values in Management – Holistic Approach for Managers in Decision making- Steps in Holistic Approach in Decision making process. (13 hours)

Recommended Text Book:

1. Dr. Sankaran S, Business Ethics and Values, Margham Publications, Chennai
2. A.C Fernando, Business Ethics, Pearson Edition, May 2009

Reference Books:

1. Manual .G. Velasquez, Business Ethics Concepts and Cases, Prentice Hall of India, New Delhi
2. Robert .A. Peterson, Farrell .O.C, Business Ethics, Prentice Hall of India, New Delhi.

Journal:

1. Economic Affairs
2. Social Action
3. Business India

BUSINESS ETHICS AND VALUES

SUBJECT CODE: CS15/3C/BEV

Question Paper Template

Max Marks:100

Time : 3 hrs

SECTION A

Answer any **ALL** questions

10x2=20

SECTION B

Answer any **FIVE** questions out of **EIGHT**

5x8=40

SECTION C

Answer any **TWO** questions out of **FOUR**

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER III

ALLIED PAPER – BUSINESS STATISTICS-I

ALLIED: 3

COURSE CODE: CS15/3A/BS1

TEACHING HOURS: 90

CREDITS: 5

LTP: 4 2 0

OBJECTIVES:

1. To provide an in-depth study of the fundamental concepts and tools of statistics.
2. To provide an insight into the practical possibilities of using such statistical measures in every aspect of academic as well as corporate.

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:

Gupta S.P, Statistical Methods, Sultan Chand Publications, New Delhi.

Reference books:

1. Bagavathi and Pillai RSN, Practical Statistics, S Chand Publications New Delhi.
2. Rajagopalan S P and Sattanathan R, Business Statistics and Operations Research, I Vijay Nicole Imprints (P) Ltd, Chennai
3. Vittal P.R Business Statistics, Margham Publications, Chennai

DISTRIBUTION OF MARKS:

Theory: 20%

Problem: 80%

BUSINESS STATISTICS I

SUBJECT CODE: CS15/3A/BS1

QUESTION PAPER TEMPLATE

Max Marks: 100

Time: 3 Hrs

SECTION A

Answer any **FIVE** questions out of **EIGHT** questions

5 X 8=40

(TWO theory questions and SIX problems)

SECTION B

Answer any **THREE** questions out of **FIVE** questions

3 X 20=60

(ONE theory question and FOUR problems)

NOTE: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER-IV

PAPER-IX-CORPORATE ACCOUNTING-II

CORE : 9

COURSE CODE : CS15/4C/CA2

TEACHING HOURS: 75

CREDITS: 4

LTP: 3 2 0

OBJECTIVES:

1. To provide a broad based knowledge on various aspects of accounting procedure in relation to Insurance and Banking
2. To provide with fundamental knowledge on the various options for restructuring of companies and related accounting procedure.

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 -arrear - 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 TEXTBOOK:

1. Reddy T.S and Murthy A., Corporate Accounting, Margham Publication, Chennai

REFERENCE BOOKS:

1. Gupta R.L and Radhaswamy M., Corporate accounting, Sultan Chand & Sons, 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.

JOURNAL:

Chartered Accountant

WEBSITES:

www.accounting.uda.edu

www.futureaccountants.com

DISTRIBUTION OF MARKS

Theory: 20% Problems: 80%

CORPORATE ACCOUNTING II SUBJECT CODE: CS15/4C/CA2 QUESTION PAPER TEMPLATE

Max marks: 100

Time: 3 HRS

Section A

Answer any **FIVE** questions out of **EIGHT** questions
(TWO theory questions and SIX problems)

5x8=40

Section B

Answer any **THREE** questions out of **FIVE** questions
(One theory question and four problems)

3x20=60

Note: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER IV

PAPER – X- COMPANY LAW & SECRETARIAL PRACTICE-II

CORE: 10

COURSE CODE: CS15/4C/CLS

TEACHING HOURS: 75

CREDITS: 4

LTP: 3 2 0

OBJECTIVES:

1. To impart the knowledge relating to company meetings, administrations etc, as per the Companies Act,2013.
2. To give up to date information on various aspects of secretarial practice.

UNIT I: COMPANY MANAGEMENT : Board of Directors-Kinds of Directors-Requirements of Woman Director and Importance of Independent Director-Director of Identification Number and its Significance – Qualification and Disqualification-Retirement-Resignation-Removal and Vacation of Office of Director-Duties of Directors – Code of Conduct- Key Managerial Personnel- Whole Time Key Managerial Personnel – Appointment and Remuneration.

(15 Hours)

UNIT II: MEETINGS AND PROCEDURES: Board Meetings – Committee Meeting-Mandatory Committees and its importance- Role and Composition- Powers of the Board and Video Conference- Notice, Agenda and Minutes- Role of Company Secretary. Shareholders Meeting- Kinds of Meetings - Compliance of Legal Requirements- Electronic Voting- Postal Ballot – Role of Company Secretary- Rules Relating to General Meetings-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.

(15 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- Role and Responsibility of Company Secretary- Difference between Share and Debenture and its Holders.

(10 Hours)

UNIT V: WINDING UP : 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- Duties of Secretary in case of Voluntary and Compulsory Winding up. (15 Hours)

Recommended text book:

1. Kapoor N.D. Company Law and Secretarial Practice, Sultanchand and Sons New Delhi

Reference books:

1. Ghosh P.K & Dr. Balachandran.V. – Outline of Company Secretary Practice
2. Tandon B.N – Manual of Secretarial Practice

**COMPANY LAW AND SECRETARIAL PRACTICE - II
COURSE CODE: CS15/4C/CLS
QUESTION PAPER TEMPLATE**

Max Marks:100

Time :3hrs

SECTION A

Answer **ALL** Questions

10X2=20

SECTION B

Answer **ANY FIVE** Questions out of **EIGHT**

5X8=40

SECTION C

Answer **ANY TWO** Questions out of **FOUR**

2X20=40

Note: Weight age should be given to all five units. Questions should be evenly distributed.

SEMESTER-IV

PAPER –XI - INSURANCE

CORE: 11

COURSE CODE: CS 15/4C/INS

TEACHING HOURS: 75

CREDITS: 4

LTP: 3 2 0

OBJECTIVES:

1. To familiarize the students on the various concepts of Contract of Insurance
2. To study the various kinds of Insurance, Principles and Policies relating to them

COURSE OUTLINE:

UNIT I

Introduction – Definition – Functions - Principles of Insurance- Importance- Classification – Recent Developments in Insurance Industry in India (12 hours)

UNIT II

Introduction to IRDA – Regulatory functions of IRDA – Life Insurance – Principles of Life Insurance – Plans and Policies of Life Insurance – Whole Life Policies – Endowment Policies – Term Policies – Money Back and Children’s Polices - Policy Conditions- Surrender Values (20 hours)

UNIT III

Assignment- Nominations- Lapses and Revivals - Motor Insurance - Principles - Procedure for effecting Motor Insurance - Policy Conditions (13 hours)

UNIT IV

Fire Insurance - Principles – Functions - Types of Fire Policies- Policy Conditions (15 hours)

UNIT V

Marine Insurance – Principles – Functions - Types of Marine Policies - Policy conditions. (15 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.

INSURANCE

SUBJECT CODE: CS15/4C/INS

QUESTION PAPER TEMPLATE

Max Marks: 100

Time : 3 hrs

SECTION A

Answer **All** questions

10x2=20

SECTION B

Answer any **FIVE** questions out of **EIGHT**

5x8=40

SECTION C

Answer any **TWO** questions out of **FOUR**

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER IV

PAPER XII - MARKETING

CORE: 12

COURSE CODE: CS15/4C/MAR

TEACHING HOURS 75

CREDITS: 4

LTP: 3 2 0

OBJECTIVES

- 1.To study the development and growth of marketing in a competitive dynamic scenario.
- 2.To provide knowledge of specialties in marketing arena, macro and micro and gain insight into research in marketing.

COURSE OUTLINE:-

UNIT I

Markets- Meaning and Definition-Classification of Markets- Marketing-Definition-Features-Role and Importance-Functions of Marketing – Recent Innovations in Modern Marketing Marketing Research – Marketing Information System – E Marketing. (10 hours)

UNIT II

Marketing Environment- Micro and Macro Environmental Factors (Factors affecting Internal and External environment (10 hours)

UNIT III

Consumer Behaviour-Need for Consumer Behaviour- Consumer Decision Making Process-Buying Motives- Classification of Buying Motives- Market Segmentation- Factors and Merits-Bases for Segmentation. (15hours)

UNIT IV

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 V

Promotion Mix – Advertising - Definition of Advertising - Steps in Advertising Process - Kinds of Media only – Sales Promotion – Definition – Objectives – Kinds – Personal Selling- Objectives- Importance - Qualities of a Good Salesman - Marketing Channels – Importance - Kinds of Middlemen – Retailing – Importance - Factors Considered in Selecting Channels.

(20hours)

Recommended Books:

Dr.Rajan Nair and Sanjith Nair, Marketing, Sultan Chand Publications

Reference Books:

- 1.Philip Kotler, Marketing Management, Tata Mr Graw Hill ,New Delhi.
- 2.Dr.C.B.Gupta and Sanjith Nair, Marketing Management, Sultan Chand Publications.
3. Suri R.K, ,Joshi R.L, and Mamoria C.B, Marketing Management, Kitab Mahal Publishers
4. Stanton, J.William and Charles Futrell, Fundamentals of Marketing, McGraw Hill Publishing Company, New York

E Resources:

www.ama.org

www.kotlermarketing.com

MARKETING

SUBJECT CODE: CS15/4C/MAR

QUESTION PAPER TEMPLATE

Max Marks: 100

Time: 3 hrs

SECTION A

Answer **ALL** questions

10x2=20

SECTION B

Answer any **FIVE** questions out of **EIGHT**

5x8=40

SECTION C

Answer any **TWO** questions out of **FOUR**

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER IV

ALLIED PAPER – BUSINESS STATISTICS-II

ALLIED: 4

COURSE CODE: CS15/4A/BS2

TEACHING HOURS: 90

CREDITS: 5

LTP: 4 2 0

OBJECTIVES:

1. To provide the students with in-depth understanding of the various statistical tools that can be applied in every walks of life.
2. To enhance and improve the quantitative aptitude among the students.

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. (20Hours)

UNIT II:

Regression Equations and Regression Coefficient – Formation of Regression Equations – Calculation of Mean and Correlation Coefficient, Standard Deviation from the given Regression Equations. (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:

Gupta S.P, Statistical Methods, Sultan Chand Publications,

Reference books:

1. Bagavathi and Pillai RSN, Practical Statistics, S Chand Publications New Delhi.
2. Rajagopalan SP and Sattanathan R, Business Statistics and Operations Research 1, Vijay Nicole Imprints (P) Ltd, Chennai
3. Vittal P.R Business Statistics, Margham Publications, Chennai

Distribution of marks:

Theory: 20% **Problem:** 80%

BUSINESS STATISTICS II

SUBJECT CODE: CS15/4A/BS2

QUESTION PAPER TEMPLATE

Max Marks: 100

Time: 3 Hrs

SECTION A

Answer any **FIVE** questions out of **EIGHT** questions

5 X 8=40

(TWO theory questions and SIX problems)

SECTION B

Answer any **THREE** questions out of **FIVE** questions

3 X 20=60

(ONE theory question and FOUR problems)

NOTE: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER V

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

CORE: 13

COURSE CODE: CS15/5C/ITT

TEACHING HOURS: 90

CREDITS: 4

LTP: 2 4 0

OBJECTIVES:

1. To enable the students to gain knowledge of the provisions of the Income Tax Act and their obligations.
2. To impart knowledge of the basic principles underlying the important provisions of the Income Tax law relating to the various heads of Incomes namely, Salaries, House Property, Profits and Gains from Business and Professions.

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 book:

Dr. Vinod K. Singhania, Dr. Monica Singhania Students Guide to Income Tax, Taxman Publications.

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.

Journal:

Taxman Journal

Websites:

www.legalserviceindia.com
www.indiacorporateadvisor.com

DISTRIBUTION OF MARKS:

Theory: 20% Problems: 80%

Income Tax Theory Law and Practice-I
Subject Code: CS11/5C/ITT
Question Paper Pattern

Maximum marks: 100

Time: 3 hours

SECTION A

Answer any **FIVE** questions out of **EIGHT** questions

5x8=40

(TWO theory questions and SIX problems)

SECTION B

Answer any **THREE** questions out of **FIVE** questions

3x20=60

(ONE theory and FOUR problems)

Note: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER-V

PAPER-XIV –ENTREPRENEURIAL DEVELOPMENT

CORE: 14

COURSE CODE: CS15/5C/END

TEACHING HOURS: 90

CREDITS: 4

LTP: 3 3 0

OBJECTIVES:

1. To provide an extensive knowledge on entrepreneurship programmes and also an insight into the financial, technical and technological options –governmental and non-governmental, available to new AND as existing entrepreneurs.
2. To motivate and channelize the interest of the prospective students towards entrepreneurship and thereby empower them with the required knowledge.

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.

(16 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.

(15 Hours)

UNIT III

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

(24 hours)

UNIT IV

Institutions Assisting Entrepreneurs – Incentives and Subsidy Policy Initiatives for Entrepreneur Growth – 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 – Second Package of Incentives. (25hours)

UNIT V

Women Entrepreneurship – Concept of Women Entrepreneurs and Empowerment – Functions – Role – Characteristics – Problems – Development of Women Entrepreneurs. (10 hours)

Recommended text book:

Gupta C.B. and Srinivasan N.P Entrepreneur Development, Sulthan Chand New Delhi.

Reference books:

- 1.Saravanavel .P, entrepreneurial Development, ESS Pee Kay Publishing House, New Delhi.
- 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.

Journal:

Journal of Entrepreneurship

Website

www.ediindia.org

ENTREPRENEURIAL DEVELOPMENT SUBJECT CODE: CS11/5C/END QUESTION PAPER PATTERN

Max marks: 100

Times: 3 hrs

SECTION A

Answer **ALL** questions

10x2=20

SECTION B

Answer any **FIVE** questions out of **EIGHT**

5x8=40

SECTION C

Answer any **TWO** questions out of **FOUR**

2X20=40

Note: Weight age should be given to all five units. Questions should be evenly distributed.

SEMESTER V
PAPER XV- COST ACCOUNTING

CORE: 15
TEACHING HOURS: 90

COURSE CODE: CS15/5C/COA
CREDITS: 4
LTP: 2 4 0

OBJECTIVE

1. To introduce the students to the techniques of costing by providing a basic understanding about the cost concept, cost ascertainment and methods of costing.

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 BOOK:

S.P Jain & K.L Narang, Cost Accounting, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. A.Murthy and S.Gurusamy, Cost Accounting, Tata Mc Graw Hill,(2005).350
2. Charles.T.Horngren, George Foster, Srikant.M.Datar, Cost Accounting, Prentice Hall of IndiaPrivate Limited, New Delhi.
3. Colin Drury, Management & Cost Accounting, Thomas Learning.
4. S.P Iyengar, Cost Accounting, Sultan Chand & Sons - New Delhi.
5. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, Sultan Chand & Co. - New Delhi.
- 6 .R.S.N Pillai & V Bagavathi, Cost Accounting, Sultan Chand & Co. - New Delhi.

DISTRIBUTION OF MARKS:

Theory: 20% Problem: 80%

**COST ACCOUNTING
SUBJECT CODE CS15/5C/COA
QUESTION PAPER TEMPLATE**

Maximum marks: 100

Time: 3 hours

SECTION A

Answer **ANY FIVE** Questions:

5 X 8=40

(FIVE questions to be answered out of EIGHT questions)

SECTION B

Answer **ANY THREE** Questions:

3 X 20=60

(THREE questions to be answered out of FIVE questions)

Note: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER V

PAPER-XVI- AUDITING

CORE: 16

COURSE CODE: CS15/5C/AUD

TEACHING HOURS: 90

CREDITS: 4

L T P: 3 3 0

OBJECTIVES:

1. To provide a strong conceptual foundation to enable students to pursue professional courses.
2. To provide broad based knowledge and practice of auditing giving scope for choice of expanded application in various fields.

COURSE OUTLINE:

Unit I

Auditing- Meaning, Audit- Definition, Objects, Types of Audit-Audit Programme - Meaning, Objectives, Advantages & Disadvantages. (22 Hours)

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. (15 Hours)

Recommended Text Book:

1. Tandon B. N., Sudharsanam S, and Sundharababu S, Practical Auditing, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Kowal Gupta, Contemporary Auditing, Mc Graw Hill, New Delhi.
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.

JOURNAL:

1. Chartered Accountant

WEBSITES:

www.hilmill.com

www.computer.org

www.tally.co.in

AUDITING

SUBJECT CODE: CS15/5C/AUD

Question Paper Template

Max.Marks: 100

Time: 3 HRS

SECTION A

Answer any **TEN** questions out of **TWELVE**

10x2=20

SECTION B

Answer any **FIVE** questions out of **EIGHT**

5x8=40

SECTION C

Answer any **TWO** questions out of **FOUR**

2x20=40

Note: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER V

PAPER XVII - FINANCIAL MANAGEMENT

CORE: 17

COURSE CODE: CS15/5C/FIM

TEACHING HOURS: 90

CREDITS: 4

LTP: 3 3 0

OBJECTIVES

1. To acquaint the students with fundamental knowledge of Financial Management.
2. To familiarize the students with the Finance, Sources of Finance, Cost of Capital, Working Capital and Capital Structure.

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 – 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 Payback - Net Present Value Method – Internal Rate of Return Method – Accounting Rate 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 Books:

1. M Y Khan & P K Jain, Basic Financial Management, Tata McGraw Hill, New Delhi.
2. S.N Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi

Reference Books:

1. I.M Pandey, Financial Management, Vikas Publications, New Delhi.
2. A. Murthy, Financial Management, Margham Publications
3. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.

Journal:

Indian Journal of Finance
Vikalpa
Finance India
Indian Journal of Finance and Research

E Resources:

www.yahoofinance.com
www.moneycontrol.com
www.khanacademy.org

DISTRIBUTION OF MARKS:

Theory: 60% **Problem:** 40%

**FINANCIAL MANAGEMENT
SUBJECT CODE: CS15/5C/FIM
QUESTION PAPER TEMPLATE**

Max Marks: 100

Time: 3 hrs

SECTION A

Answer **all** questions

(Theory only)

10x2=20

SECTION B

Answer any **FIVE** questions out of **EIGHT**

(Three Problems and Five Theory questions)

5x8=40

SECTION C

Answer any **TWO** questions out of **FOUR**

(Two Problems and Two Theory questions)

2x20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER VI

PAPER-XVIII-INCOME TAX THEORY, LAW AND PRACTICE-II

CORE: 18

COURSE CODE: CS15/6C/ITT

TEACHING HOURS: 90

CREDITS: 4

LTP: 2 4 0

OBJECTIVES:

1. To impart knowledge of the basic principles underlying the important provisions of the income tax law relating to the various heads of incomes namely Capital Gains and Income from Other Sources
2. To enable the students to gain knowledge of the provisions of the Income Tax Act relating to computation of Net Income and Tax Liability of Individuals.

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 book:

1. Dr. Vinod K. Singhania, Dr. Monica Singhania Students Guide to Income Tax, Taxman Publications

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.

Journal:

1. Taxman Journal

WEBSITES:

www.legalserviceindia.com

www.indiacorporateadvisor.com

DISTRIBUTION OF MARKS:

Theory: 20% Problems: 80%

**INCOME TAX THEORY LAW AND PRACTICE-II
SUBJECT CODE: CS15/6C/ITT
QUESTION PAPER PATTERN**

Maximum marks: 100

Time: 3 hours

SECTION A

Answer any **FIVE** questions out of **EIGHT** questions

5x8=40

(TWO theory question and SIX problems)

SECTION B

Answer any **THREE** questions out of **FIVE** questions

3x20=60

(ONE theory and FOUR problems)

Note: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER VI

PAPER XIX - MANAGEMENT ACCOUNTING

CORE: 19

COURSE CODE: CS15/6C/MAA

TEACHING HOURS: 90

CREDITS: 4

L T P: 2 4 0

OBJECTIVES

1. To provide an understanding of the basic Principles of Management Accounting and their applications in business.
2. To acquaint the students with Management Accounting techniques and practices in preparing Fund Flow Statement, Cash Flow Statement and Reporting to Management.

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 Text Book:

1. Dr. Maheshwari S.N., Principles of Management Accounting, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Reddy T.S & Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai
2. Khan. M.Y , & Jain P.K., Management Accounting Tata McGraw Hill Publications, New Delhi

Journal:

1. Management Review
2. Management Accountant

Websites:

www.finance.best4sites.net

www.iimcal.ac.in

www.futureaccountant.com

DISTRIBUTION OF MARKS:

Theory: 20% Problems: 80%

**MANAGEMENT ACCOUNTING
SUBJECT CODE: CS15/6C/MAA
QUESTION PAPER TEMPLATE**

Max Marks: 100

Time: 3 Hrs

SECTION A

Answer any **FIVE** questions out of **EIGHT** questions

5 X 8=40

(TWO theory questions and SIX problems)

SECTION B

Answer any **THREE** questions out of **FIVE** questions

3 X 20=60

(ONE theory question and FOUR problems)

NOTE: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER-VI

PAPER-XX- CORPORATE SOCIAL RESPONSIBILITY

CORE: 20

COURSE CODE: CS15/6C/CSR

TEACHING HOURS: 90

CREDITS: 4

LTP: 3 3 0

OBJECTIVES

1. To give an in depth knowledge on Social Responsibilities of business.
2. To study the various perspectives of Corporate Governance, its relevance in the Corporate World.
3. To create awareness on the various pollution control acts such as Water Act, Air Act, and Environment Protection Act.

COURSE OUT LINE:

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 Text Books:

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.

Journal:

1. Social Action

CORPORATE SOCIAL RESPONSIBILITY

SUBJECT CODE: CS15/6C/CSR

QUESTION PAPER TEMPLATE

Max. Marks: 100

Time: 3 HRS

SECTION A

Answer **ALL** Questions

10x2=20

SECTION B

Answer any **FIVE** questions out of **EIGHT**

5x8=40

SECTION C

Answer any **TWO** questions out of **FOUR**

2x20=40

Note: Weightage should be given to all five units. Questions should be evenly distributed.

SEMESTER VI

PAPER – XXI - BANKING LAW & PRACTICE

CORE: 21

COURSE CODE: CS15/6C/BLP

TEACHING HOURS: 90

CREDITS: 4

LTP: 3 3 0

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 (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

E-Services: Internet Banking-Tele Banking – Home Banking- Gold Banking-ATM-Credit Card-Debit Card-Gold /Platinum Card-Teller System-Electronic Fund Transfer-Electronic Cheque-PIN-RTGS-SWIFT (15 hours)

Recommended text book:

1. Sundaram and Varshney, Banking Law Theory and Practice, Sultan Chand & Sons, 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.

Journal:

1. RBI Bulletin

BANKING LAW AND PRACTICE

SUBJECT CODE: CS15/6C/BLP

QUESTION PAPER TEMPLATE

Max Marks: 100

Time : 3 hrs

SECTION A

Answer **ALL** Questions

10x2=20

SECTION B

Answer any **FIVE** questions out of **EIGHT**

5x8=40

SECTION C

Answer any **TWO** questions out of **FOUR**

2X20=40

Note: Equal Weightage should be given to all five units. Questions should be evenly distributed.

PAPER – XXII – INSTITUTIONAL TRAINING

CORE: 22

COURSE CODE: CS15/6C/PRO

TEACHING HOURS: 90

CREDITS: 15

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