

## B.COM. CORPORATE SECRETARYSHIP

### REVISED SCHEME OF EXAMINATION SEMESTER I

Course Components	Name of the Course	Credits	Ins. Hrs	Int. Marks	Ext. Marks	Total
<b>PART-I</b>	Paper – I Language –I	3	6	25	75	100
<b>PART-II</b>	Paper – I English-I	3	6	25	75	100
<b>PART-III</b>	Core Paper – I - Financial Accounting	4	5	25	75	100
	Core Paper – II - Company Law and Secretarial Practice – I	4	5	25	75	100
	Allied Paper – I- Marketing	5	4	25	75	100
<b>PART-IV</b>	Soft Skill-I	3	2	50	50	100
<b>PART-IV</b>	Non-Tamil Students : Basic Tamil Tamil Students : Non – Major Elective*	2	2	25	75	100

### SEMESTER II

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

### SEMESTER III

Course Components	Name of the Course	Credit	Ins. Hrs	Int. Marks	Ext. Marks	Total
<b>PART-I</b>	Paper –III - Language -III	3	6	25	75	100
<b>PART-II</b>	Paper – III - English-III	3	6	25	75	100
<b>PART-III</b>	Core Paper V - Corporate Accounting - I	4	5	25	75	100
	Core Paper VI - Company Law and Secretarial Practice-II	4	5	25	75	100
	Allied Paper – III- Statistics – I	5	5	25	75	100
<b>PART – IV</b>	Soft Skill – III	3	2	50	50	100
<b>PART-IV</b>			Environmental Studies (Examination will be held in Semester IV)			

**SEMESTER IV**

Course Components	Name of the Course	Credits		Marks		Total
		Ins. Hrs	Int. Marks	Ext. Marks		
<b>PART-I</b>	Paper –IV - Language -IV	3	6	25	75	100
<b>PART-II</b>	Paper – IV - English-IV	3	6	25	75	100
<b>PART-III</b>	Core Paper- VII – Corporate Accounting – II	4	5	25	75	100
	Core Paper – VIII - Business Management	4	5	25	75	100
	Allied Paper – IV- Statistics – II	5	5	25	75	100
<b>PART – IV</b>	Soft Skill – IV	3	2	50	50	100
<b>PART-IV</b>	Environmental Studies	2	1	25	75	100

**SEMESTER V**

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

**SEMESTER IV**

Course Components	Name of the Course	Credits		Marks		Total
		Ins. Hrs	IntMarks	Ext. Marks		
<b>PART-III</b>	Core Paper - XIII - Cost Accounting	4	6	25	75	100
	Core Paper – XIV - Industrial Laws	4	6	25	75	100
	Core Paper – XV - Income Tax Law and Practice–II	4	6	25	75	100
	Core Paper – XVI - Indirect Taxes	4	6	25	75	100
	<b>Elective Paper – II - Project-</b> Institutional Training	5	6	25	75	100
<b>PART – V</b>	Extension Activities	1				

**Total Credits**

**140**

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**REVISED SYLLABUS**  
**Semester – 1**  
**Core paper 1 – Financial Accounting (Existing Syllabus)**

**Unit – 1**

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

**Unit – II**

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

**Unit – III**

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

**Unit – IV**

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

**Unit – V**

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

**Reference Books:**

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

## **CORE PAPER II – COMPANY LAW AND SECRETARIAL PRACTICE – I**

### **Unit – I**

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

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

### **Unit – II**

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

### Unit - III

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

### **Unit – IV**

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

### **Unit – V**

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

### **Reference Books:**

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

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

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

## **ALLIED-I PAPER I –(b) MARKETING (Existing Syllabus)**

### **UNIT - I**

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

### **UNIT - II**

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

### **UNIT - III**

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

### **UNIT - IV**

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

### **UNIT - V**

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

### **REFERENCE BOOKS:**

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

**NON MAJOR ELECTIVE PAPER IV –  
INTRODUCTION TO FINANCIAL MARKETS**

**Level of Knowledge: Basic Level**

**Unit – I**

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

**Unit – II**

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

**REFERENCE BOOKS:**

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

**M.Y.Khan- Financial Services**

## **SEMESTER – II**

### **CORE PAPER IV –ADVANCED FINANCIAL ACCOUNTING (Existing Syllabus)**

#### **Unit – 1**

Branch accounts – Dependent Branches – Stock & Debtors System

#### **Unit – II**

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

#### **Unit – III**

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

#### **Unit – IV**

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

#### **Unit – V**

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

#### **Reference books:**

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

**CORE PAPER IV – HUMAN RESOURCE MANAGEMENT**  
**(Existing Syllabus)**

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

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

**UNIT V**

Human Resource Audit – Nature – Benefits – Scope – Approaches

**REFERENCE BOOKS**

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

## **ALLIED - II**

### **BUSINESS COMMUNICATION (Existing Syllabus)**

#### **UNIT - I**

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

#### **UNIT - II**

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

#### **UNIT - III**

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

#### **UNIT - IV**

Company Correspondance - Correspondance with Shareholders - Debenture holders / F.D holders, GovernmentDepartments, Statutory Bodies - Office staff, customers and Public and Directors.

#### **UNIT - V**

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

#### **REFERENCE BOOKS**

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

**NON MAJOR ELECTIVE PAPER VII –  
FUNADAMENTALS OF INSURANCE**

Level of Knowledge: Basic Level

**Unit – I**

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

**Unit – II**

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

**REFERENCE BOOKS:**

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

**SEMESTER III**  
**CORE PAPER V – CORPORATE ACCOUNTING – I**

**UNIT-I**

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

**UNIT-II**

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

**UNIT-III**

Preparation of Company Final Accounts – Company Balance Sheet preparation – Computation of Managerial Remuneration.- Schedule III for Financial Statements.

**UNIT – IV**

Valuation of Goodwill and Shares.

**UNIT – V**

Alteration of Share Capital – Internal Reconstruction and Reduction of Capital

**REFERENCE BOOKS:**

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

# **CORE PAPER VI - COMPANY LAW & SECRETARIAL PRACTICE - II**

## **UNIT – I**

### **BORROWING POWERS**

Methods of raising funds – Powers of the Board and Shareholders – Deposit versus Debentures – rules and regulations relating to raising funds through deposits and debentures – Kinds of Debentures - Creations of Charge – modification and satisfaction of charge – Role and Responsibilities of Company Secretary – Difference between Share and Debenture and its holder.

## **UNIT – II**

### **COMPANY MANAGEMENT**

Board – Directors – Kinds of Directors-Requirements of Woman Director and importance of Independent Director – Director Identification Number and its significance- Qualification and Disqualification- Retirement – Resignation- Removal and Vacation of office of Director.- Duties of Directors-Code of Conduct – code of conduct- Key Managerial Personnel – Whole time key managerial personnel – Appointment and Remuneration.

## **UNIT - III**

### **MEETINGS and PROCEDURES**

Board Meeting – Committee Meeting- Mandatory Committees and its importance- role and Composition – Powers of the Board and Video Conference – Notice, Agenda and Minutes – Role of Company Secretary

Shareholders Meeting – Kinds of Meetings and the Compliance of Legal requirement – Electronic Voting – Postal Ballot- Role of Company Secretary - Rules relating to general meetings - Kinds of Resolutions

## **UNIT – IV**

### **DIVIDENDS, ACCOUNTS and AUDIT**

Declaration and Payment of dividend and the legal procedure and compliance requirement.Appointment of auditors – Internal and Branch audit, Statutory audit, Secretarial Audit- Importance- Eligibility, Qualification and Disqualifications – Remuneration – Powers and Duties- prohibited Services – Auditors report.

## **UNIT – V**

### **WINDING UP**

Corporate restructuring – Special Courts- Mediation and conciliation Panel-Class action – Modes of Winding up-National Company Law Tribunal(NCLT) – Corporate Governance.

### **Reference Books:**

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

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

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

## **ALLIED III STATISTICS – I (Existing Syllabus)**

### **UNIT – I**

Origin Meaning, Definition and Characteristics of Statistics – Uses and Limitations - Sources of Statistical data – Primary and Secondary – Collection of Primary Data – Direct Personal, Indirect Oral, Mailed Questionnaire and Schedule Methods – Collection of Secondary Data.

### **UNIT – II**

Classification and Tabulation of Data – Types and Importance – Presentation of Data including Diagrammatic and Graphical methods – Bar Diagram, Pie Diagram, Histogram and Ogive. Frequency Distribution – Frequency Table – Structure and Formation – Discrete and Continuous Series.

### **UNIT – III**

Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Mode, Geometric, Harmonic Mean, Combined Mean and Weighted Mean.

### **UNIT – IV**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation

### **UNIT – V**

Measures of Skewness – Meaning, Definition and Types – Karl Pearson's coefficient of Skewness and Bowley's Coefficient of Skewness.

### **REFERENCE BOOKS:**

1. S.P.Gupta – Statistical Methods
2. D.N.Gupta – Business Statistics
3. Elements of Statistics – B.N.Asthana
4. R.S.N.Pillai&B.Bhagavathi – Statistics

**SEMESTER – IV**  
**CORE PAPER VII – CORPORATE ACCOUNTING – II**

**UNIT – I**

Human Resource Accounting – Accounting Standards - Financial Reporting practice – Accounting for price level changes – ( Theory Only )

**UNIT – II**

Final Accounts of insurance companies including balance sheet

**UNIT – III**

Final accounts of banking companies including balance sheet

**UNIT – IV**

Amalgamation – Absorption and external reconstruction of a company – (intercompany investments excluded) Concept of Hostile Take over (Theory only)

**UNIT – V**

Liquidation – Calculation of Liquidator's Remuneration - Liquidator's final statement of receipts and payments.

**REFERENCE BOOKS:**

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

Problems - 80%

Theory - 20%

## **CORE PAPER VIII – BUSINESS MANAGEMENT**

### **UNIT – I**

#### **MANAGEMENT:**

Importance - Definition – Nature and Scope of Management process - Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of Thought and approaches.

### **UNIT – II**

#### **PLANNING:**

Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Nature and Types of Policies – Decision-making – Process of Decision-making –Types.

### **UNIT – III**

#### **ORGANIZING:**

Types of Organizations – Organization Structure – Span of Control and Committees - Departmentalization – Informal Organization.

### **UNIT – IV**

#### **DIRECTING:**

Authority – Delegation – Decentralization – Difference between Authority and Power – Responsibility – Direction – Nature and Purpose.- Motivation- Theories of Motivation- Monetary and Non- Monetary Incentives.

### **UNIT – V**

#### **CO-ORDINATING AND CONTROLLING:**

Co-ordination – Need, Type and Techniques and Requisites for excellent Co-ordination – Controlling – Meaning and Importance – Control Process.

#### **REFERENCE BOOKS**

1. Wehrich and Koontz – Essentials of Management
2. DinakarPagare – Principles of Management
3. C.B.Gupta – Business Management
4. L.M.Prasad – Principles of Management

## **ALLIED IV**

### **STATISTICS – II (Existing Syllabus)**

#### **UNIT – I**

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

Regression Analysis – Meaning and Importance – Regression Equations.

#### **UNIT – II**

Time Series Analysis – Meaning, Need and Components of Time Series – Different Methods – Simple Average Method – Free hand, Semi Average, Moving Average and Least Square Method – Seasonal Indices.

#### **UNIT – III**

Index Numbers – Definition, Usage, Methods of construction of Index Numbers – Types – Unweighted and Weighted Index Numbers. Simple, Aggregate, Price Relatives Methods – Laspeyres, Paasche's, Bowley's and Fisher's Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.

#### **UNIT – IV**

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

#### **UNIT – V**

Statistical Quality Control and Quality Control Charts

#### **REFERENCE BOOKS:**

1. S.P.Gupta – Statistical Methods
2. D.N.Gupta – Business Statistics
3. Elements of Statistics – B.N.Asthana
4. R.S.N.Pillai & B.Bhagavathi – Statistics

**SEMESTER - V**  
**CORE PAPER IX – MANAGEMENT ACCOUNTING**

**UNIT I**

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

**UNIT II**

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

**UNIT III**

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

**UNIT IV**

Fund Flow & Cash Flow Statements - Budget and budgetary control- meaning, objectives, merits and demerits - types of budgets- production, cash and flexible budgets.

**UNIT V**

Marginal Costing (excluding Decision-Making) - Absorption Costing and Marginal Costing - CVP Analysis - Break-Even Analysis - Break Even Chart.

**REFERENCE BOOKS**

1. Dr. Maheswari S.N.- Management Accounting
2. Chadwick- The Essence of Management Accounting
3. Charles T. Horngren and Gary N. Sundem- Introduction to management accounting
4. Sharma and Shashi K.Gupta- Management accounting
5. T.S. Reddy &Y. Hari Prasad Reddy.
6. Hansen/ Mowen- Cost management accounting and control.

# **CORE PAPER X – SECURITIES LAWS AND MARKET OPERATIONS**

## **(Existing Syllabus)**

### **UNIT-I**

#### **Introduction**

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

### **UNIT-II**

#### **Stock Market**

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

### **UNIT-III**

#### **Stock Exchanges**

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

### **UNIT-IV**

#### **Trading Pattern in OTCEI and NSE**

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

### **UNIT-V**

#### **Demat Trading & Mutual Funds**

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

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

#### **Reference Books:**

1. Gupta, L.C. : Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Machi Raju, H.R. : Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi. Web site of bseindia.com. nse-india.com.
3. Chandratre K.R.; et al : Capital Issue, SEBI & Listing; Bharat Publishing\_House, New Delhi.
4. Raghunathan V: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi.
5. ICSI - Study Material - Securities Law & Regulations of Financial Markets

## Readings

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

## •Reference

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

## •Journals

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- **Taxman** - SEBI and Corporate Laws
- **Corporate Law Adviser**,
- SEBI Monthly Bulletin

**CORE PAPER XI - INCOME TAX LAW AND PRACTICE – I**  
**(Existing Syllabus)**

**UNIT I**  
**BASIC CONCEPTS**

Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income

**RESIDENTIAL STATUS, INCIDENCE OF TAX & BASIS OF CHARGE:**

Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax.

**EXEMPTED INCOMES:**

Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

**UNIT II**  
**INCOME FROM SALARIES**

Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(c).

**UNIT III**  
**INCOME FROM HOUSE PROPERTY**

Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

**UNIT IV**  
**PROFITS AND GAINS OF BUSINESS AND PROFESSION**

Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.

**UNIT V**  
**ADMINISTRATION OF INCOME TAX ACT**

Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.

**REFERENCE BOOKS:**

1. Dr. Vinod K Singhania & Dr. Kapil Singhania - Income Tax.
2. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Income Tax theory, law and practice.
3. V.P.Gaur & D.B.Narang - Income Tax law and practice.

**CORE PAPER XII – COMMERCIAL LAW**  
**(Existing Syllabus)**

**UNIT I**

Meaning of Law – Sources of Law – Classification of Contract – Express & Implied – Valid, Void & Voidable Contracts – Executed & Executory Contracts – Unilateral & Bilateral Contracts.

**UNIT II**

Structure and Formation of Contract – Essential Elements of Contracts – Consensus-ad – idem – Offer – Acceptance – Lawful Consideration- Capacity of parties – Free Consent – Mistake – Misrepresentation – Fraud – Coercion – Undue influence – Lawful Objects – Discharge of Contracts – Remedies for Breach of Contracts.

**UNIT III**

Contract of Indemnity & Guarantee – Essential Difference between Contract of Indemnity & Contract of Guarantee – Revocations of Continuing Guarantee – Surety's Liability – Rights of Surety – Discharge of Surety from Liability – Bailment – Pledge.

**UNIT IV**

Contract of Agency – Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Agent when personally liable – Delegations of Authority – Sub-Agent – Substituted Agent – Termination of Agency – Irrevocable Agency

**UNIT V**

Law of Sale of Goods – Definition – Sale and Agreement to Sell – Sale and Hire-Purchase – Conditions & Warranties – Duties & Rights of Buyer & Seller – Right of Unpaid Seller – Auction Sale

**REFERENCE BOOKS:**

1. N.D.Kapoor – Mercantile Law
2. Avatar Singh - Mercantile Law
3. M.C. Shukla – Mercantile Law

# **ELECTIVE - ENTREPRENEURIAL DEVELOPMENT**

## **(Existing Syllabus)**

### **UNIT I**

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

### **UNIT II**

Entrepreneurial Development – Agencies - Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute - All India Financial Institutions (IDBI, IFCI, ICICI, IRDBI.)

### **UNIT III**

#### **PROJECT MANAGEMENT**

Business Idea Generation Techniques - Identification of Business Opportunities - Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report Tools of Appraisal.

### **UNIT IV**

Entrepreneurial Development Programmes (EDP) - their role, relevance and achievements - Role of Government in organizing EDPs - critical evaluation.

### **UNIT V**

#### **ECONOMIC DEVELOPMENT & ENTREPRENEURIAL GROWTH**

Role of Entrepreneur in economic growth - strategic approaches in the changing economic scenario for Small-Scale Entrepreneurs – Networking - Niche play, Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship.

#### **REFERENCE BOOKS:**

1. Srinivasn N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai- Project Management
4. Jayashree Suresh- Entrepreneurial Development
5. Holt- Entrepreneurship- New venture creation
6. J.S. Saini & S.K. Dhameja- Entrepreneurship & Small business
7. P.C. Jain- Handbook for New entrepreneurs
8. Dr. C.B. Gupta & Dr. S.S. Khanka- Entrepreneurship & small business

**SEMESTER - VI**  
**CORE PAPER XIII – COST ACCOUNTING**

**UNIT - I**  
**COST ACCOUNTING**

Definition, meaning and objectives- Advantages and Importance- Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of Cost Sheets and Tenders.

**UNIT - II**

**MATERIALS**

Stores record- purchase records- purchase order- Goods received note- Bin card- Stores Ledger - Inventory Control- ABC Analysis – Economic Ordering Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System.

**UNIT - III**

**LABOUR**

Importance of Labour Cost Control- Various Methods of Wage Payments - Calculation of Wages - Methods of Incentives (Bonus) Schemes - Recording Labour time- Treatment of “OVER TIME” and “IDLE TIME”- Labour Turn Over (L.T.O)

**UNIT – IV**

**OVERHEADS:** (Factory, Administration, Selling and Distribution)

Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

**UNIT – V**

**Methods of Costing:**

Unit Costing – Job Costing ( Excluding Contract Costing )– Process Costing – Simple Process Accounts ( Excluding Inter Process Profits and Equivalent Production, Joint Product ) – Operation and Operating Costing.

**REFERENCE BOOKS**

- 1 *B.K.Bhar – Cost Accounts*
- 2 *Jain & Narang – Cost and Management Accounts*
- 3 *S.N.Maheshwari – Cost & Management Accounts*
- 4 *S.P.Iyengar – Cost and Management Accounting*
- 5 *T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting*

## **CORE PAPER XIV – INDUSTRIAL LAWS (Existing Syllabus)**

### **UNIT I**

#### **FACTORIES ACT 1948**

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

### **UNIT II**

#### **PAYMENT OF WAGES ACT 1936**

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

#### **MINIMUM WAGES ACT 1948**

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

### **UNIT III**

#### **INDUSTRIAL DISPUTES ACT 1947**

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

### **UNIT IV**

#### **TRADE UNION ACT 1926**

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

#### **THE CONTRACT LABOUR (REGULATION & ABOLITION) ACT 1970**

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

### **UNIT V**

#### **THE WORKMEN COMPENSATION ACT 1923**

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

#### **REFERENCE BOOKS:**

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

**CORE PAPER XV – INCOME TAX LAW AND PRACTICE – II**  
**(Existing Syllabus)**

**UNIT I**  
**CAPITAL GAINS**

Capital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains – Loss under head Capital Gains.

**UNIT II**  
**INCOME FROM OTHER SOURCES**

Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources – Loss under the head Other Sources.

**UNIT III**  
**AGGREGATION OF INCOME**

Provisions relating to income of other persons to be clubbed in Assessee's Total Income – Income of minor Child – Deemed Incomes.

**SET-OFF AND CARRY FORWARD OF LOSSES:**

Provisions relating to Set-off & Carry forward and Set-off of Losses.

**UNIT IV**  
**AGRICULTURAL INCOME**

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

**DEDUCTIONS FROM GROSS TOTAL INCOME:**

Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only)

**UNIT V**  
**ASSESSMENT OF INDIVIDUALS**

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals.

**REFERENCE BOOKS:**

4. Dr. Vinod K Singhania & Dr. Kapil Singhania - Income Tax.
5. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Income Tax theory, law and practice.
6. V.P.Gaur & D.B.Narang - Income Tax law and practice.

**CORE PAPER XVI – INDIRECT TAXES**  
**(Existing Syllabus)**

**UNIT I**  
**TAXATION AND TAX SYSTEM IN INDIA**

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

**UNIT II**  
**CENTRAL EXCISE**

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

**UNIT III**  
**CUSTOMS ACT 1962**

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

**UNIT IV**  
**CENTRAL SALES TAX (CST) & TAMILNADU VAT**

Historical background of CST Act – Definition of terms – Inter-State Sales – Exemptions from CST – Registration of Dealers – Levy and Collection of CST –

Provisions of Tamil Nadu VAT – Dealers – Registration – Input Tax Credit – Levy of Tax.

**UNIT V**  
**SERVICE TAX**

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

**REFERENCE BOOKS:**

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

## **ELECTIVE PAPER II – INSTITUTIONAL TRAINING** **(Existing Syllabus)**

Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year. The training shall broadly relate to

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

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

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

The training pertaining to Secretarial Practice shall be on all aspects of the, functions of a corporate secretary.

The following types of organizations may be selected for the training:

1. Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and banks.
3. Office Equipment Marketing Organizations.

**NOTE:**

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

The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall value the report. The marks shall be sent to the University before 31st March of the Third year. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

The external examiner in consultation with internal, examiner should conduct Viva-Voce and evaluate the report.

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