



SRI KANYAKA PARAMESWARI
ARTS & SCIENCE COLLEGE FOR WOMEN
Managed by SKPD & Charities
Affiliated to University of Madras
Chennai - 600 001.



DEPARTMENT OF CORPORATE SECRETARYSHIP

PROGRAMME OUTCOME

- PO1 :** Effective Communication: Communicate effectively on complex corporate activities in association with corporate community and with society at large.
- PO2 :** Ethics: Apply ethical principles and commit to corporate ethics, responsibilities and norms of the corporate practices.
- PO3 :** Environment: Manage personnel to meet changing organizational needs in a business environment. Evaluate the implications of changing environmental factors on organizational choices within a global environment.
- PO4 :** Self Directed: Recognize the need for and have the preparation and ability to engage in independent and lifelong learning. Able to motivate and direct themselves to face the complex corporate challenges.

PROGRAMME SPECIFIC OUTCOME

- PSO1:** To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
- PSO2:** To acquire an in – depth grounding in the fundamentals of Accounts, Commerce, Finance, Management, Law, Entrepreneurial Development and Income Tax.
- PSO3:** Develop skills to excel in job market.

Unit – I : Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings – Preparations of Receipt and Payments Accounts, Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

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

Unit – III : Account Current – Average Due Date – Self-balancing ledgers.

Unit – IV : Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method – Sinking Fund Method – Insurance Policy Method. Insurance Claims – Average Clause (Loss of Stock only)

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

Reference Books:

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

COURSE OUTCOME

CO1: Explain Final accounts.

CO2: Analyse Rectification of errors in different stages of Accounting cycle.

CO3: Describe method of calculation of Depreciation.

CO4: Enumerate Single entry system.

CO5: Explain Computation of fire insurance claims.

CO6: Assess Account current and average due date

UNIT – I : Evolution of Company law – Meaning and characteristics of a Company – New concepts 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 office – Compulsory appointment – Qualification and Disqualification –Powers , duties and responsibilities of Secretary – Resignation and removal of Company Secretary- Office 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 – Office of securities for sale - Shelf prospectus – Red herring 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 – 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 – Dematerialisation and rematerialisation 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 shareholder 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:

1. Dr. B. Ravi – Company Law and Secretarial Practice (new companies act 2013)

COURSE OUTCOME

CO1: Summarize Procedure for incorporation of the company.

CO2: Analyze Sources of raising capital.

CO3: Evaluate Role and importance of Company Secretary and key managerial personnel.

CO4: Discuss Matters to be stated in the prospectus.

CO5: Define Demat and Re-mat of securities.

CO6: Describe Membership in a company

Subject Name: Allied I – Marketing
Subject Code: CYB1B

Year : I
Semester : I

UNIT - I : Introduction to Marketing – Meaning – Definition and Functions of marketing – Marketing Orientations – Role and Importance of Marketing – Classification of Markets

UNIT - II :Marketing Environment – Micro and Macro Environment (Factors affecting internal environment and external environments)

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

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

UNIT – V : Recent trends in marketing – basic understanding of E-marketing – consumerism – market research, MIS (Management Information System), marketing regulation.

Reference Books:

1. Rajan saxen – marketing management
2. William j Stanton – marketing
3. Philip kotler – principles of marketing
4. Still and cundiff – marketing management
5. J. jayashankar - marketing

COURSE OUTCOME

CO1: Evaluate Role and importance of marketing

CO2: Analyse Marketing environment and marketing segmentation.

CO3: Evaluate Marketing mix.

CO4: Analyse Consumer buying decision process

CO5: Evaluate Recent trends in marketing.

CO6: Define basics of E- Marketing

Subject Name: Non – Major Elective - Business And Office Application Year : I
Subject Code: Semester : I

UNIT - I : Word processor – Introduction – Features of MS Word – components – create, Open & Save MS Documents, Navigation & Selection in MS Word – editing Documents – Printing documents – formatting.

UNIT - II : Advanced Formatting Techniques – Alignment – Tab settings – creating tables – working with table views, Mail merging – find & replace – spell-check – auto text – book marks – headers & footers – word tools.

UNIT - III : Spread sheets – Introduction – concepts – excel features – entering and editing data – addressing techniques – simple formulas & functions – formatting cells – aligning cells – copying and linking cell and sheets.

UNIT – IV: Working with fill methods – data analysis – charts – types of charts – converting data to chart – macros – forms – pivot table – goal seek – auditing – sorting – freezing panes – inserting objects & pictures.

UNIT – V : MS Power point – Introduction to MS Power point – features – Understanding slide types – creating & viewing slides – creating slide show. Applying special object – including objects & pictures – adding navigation buttons – slide transition – animation effects – timing.

COURSE OUTCOME

- CO1:** Create Word documents
- CO2:** Used advanced formatting techniques
- CO3:** Prepare Spread sheets
- CO4:** Apply fill methods
- CO5:** Design templates

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

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

UNIT–III :Hire-purchase and Installment System – Default and repossession – Hire purchase trading account – Installment 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.L. Gupta & V.K. Gupta – Advanced Accounting
2. T.S. Reddy & A. Murthy – Financial Accounting
3. Shukla & Grewal – Advanced Accounting
4. Jian & Narang – Financial Accounting
5. P.C. Tulsian – Financial Accounting
6. S. Parthasarathy & A.Jaffarulla – Financial Accounting
7. R.L. Gupta & Radhaswamy – Advanced Accounting

COURSE OUTCOME

CO1: Prepare Branch accounts and departmental accounts

CO2: Illustrate Hire purchase and installment system

CO3: Describe Partnership accounts including admission, retirement and death of a partner and dissolution of partnership

Subject Name: Core Paper IV – Human Resource Management
Subject Code: CYA2B

Year : I
Semester : II

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

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

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

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

UNIT V : Human Resource Audit – Nature – Benefits – Scope – Approaches

Reference Books:

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

COURSE OUTCOME

CO1: Explain Nature and scope of HRM

CO2: Distinguish Personnel management with HRM

CO3: Analyse Recruitment, selection, placement and induction process.

CO4: Describe Methods of training

CO5: Evaluate Performance appraisal system.

CO6: Discuss Remuneration, welfare and social security measures.

CO7: Analyse Workers participation in management

CO8: Explain Human resource audit

Subject Name: Allied – II – Business Communication
Subject Code: CYB2B

Year : I
Semester : II

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, Government Depatments, 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 pattresh – Business English and Correspondence
3. Koralahalli – Business Correspondence

COURSE OUTCOME

CO1: Analyse of business letters

CO2: Prepare Letter of enquiry, quotations, circular, letter of recommendation

CO3: Discuss Company correspondence with shareholders, debenture holders and other stakeholders

CO4: Explain Report writing

MS WORD

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

MS- EXCEL

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

POWER POINT

1. Inserting Clip arts and pictures
2. Frame movements of the above
3. Insertion of new slides
4. Preparation of Organisation Charts
5. Presentation using Wizards.

COURSE OUTCOME

CO1: Create mail merge, documents, templates and text formatting

CO2: Prepare worksheets and drawing graphs

CO3: Organize data and manipulate files

CO4: Create new slides and insert clip arts and pictures

Subject Name: Core Paper V – Corporate Accounting – I
Subject Code: CYA3A

Year : II
Semester : III

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

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

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

UNIT–IV:Valuation of Goodwill and Shares.

UNIT – V: Alteration of Share Capital – Internal Reconstruction and Reduction of Capital

Reference Books:

1. R.L. Gupta & V.K. Gupta – Advanced Accounting
2. T.S. Reddy & A. Murthy – Financial Accounting
3. Shukla & Grewal – Advanced Accounting
4. Jian & Narang – Financial Accounting
5. Chakraborty - Advanced Accounting

COURSE OUTCOME

CO1: Explain accounting treatment for Issue of shares, debentures and Redemption of preference shares

CO3: Prepare Company final accounts

CO4: Describe procedure for the Valuation of goodwill and shares

CO5: Discuss Alteration of share capital

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- Creation of charge- Modification and satisfaction of charge- Role and responsibilities of Company Secretary- Difference between Shares and Debenture and its holder.

UNIT – II: COMPANY MANAGEMENT: Board- Directors- Kinds of Directors- Requirements of Women Director and importance of independent Director- Director Identification Number and its significance- Qualification and disqualification- Retirement- Resignation – Removal and vacation of office of Director- Duties of Directors- Code of conduct- Key managerial personnel- Whole time key managerial personnel- Appointment and Remuneration.

UNIT – III: Meetings And Procedures : Board meeting- Committee meeting – Mandatory Committee 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- Electronics 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 Disqualification – Remuneration – Powers and duties – Prohibited services- Auditor report.

UNIT – V: Winding Up : Instead of this chapter it would be pertinent to have Corporate restructuring – Special courts- Class action- NCLT- Corporate governance.

Reference Books:

1. Dr. B. Ravi – Company Law and Secretarial Practice (new companies act 2013)

COURSE OUTCOME

CO1: Explain Basic provisions of Companies Act 2013

CO2: Discuss Methods of raising funds through deposits and debentures

CO3: Explain different types of meeting

CO4: Enumerate Legal procedure for declaration and payment of dividend.

CO5: Describe NCLT and corporate governance

Subject Name: Allied III Statistics – I
Subject Code: CYB3A

Year : II
Semester : III

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. R.S.N. Pillai & B. Bhagavathy - statistics

COURSE OUTCOME

CO1: Describe Meaning and characteristics of statistics

CO2: Explain Presenting of data by using diagrammatic and graphical methods

CO3: Analyse Measures of central tendency

CO4: Analyse Measures of dispersion

CO5: Analyse Measures of skewness

Subject Name: Core Paper VII – Corporate Accounting – II
Subject Code: CYA4A

Year : II
Semester : IV

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

UNIT – II: Final Accounts of insurance companies including balance sheet

UNIT – III : Final accounts of banking companies including balance sheet

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

UNIT –V: Liquidation – Liquidator’s final statement of receipts and payments.

Reference Books:

1. R.L. Gupta & V.K. Gupta – Advanced Accounting
2. T.S. Reddy & A. Murthy – Financial Accounting
3. Shukla & Grewal – Advanced Accounting
4. Jian & Narang – Financial Accounting
5. Chakraborty - Advanced Accounting

COURSE OUTCOME

CO1: Explain Human resource accounting and accounting standards.

CO2: Discuss financial reporting practice

CO3: Prepare Final accounts of Insurance companies and Banking companies.

CO4: Explain Amalgamation, Absorption and External reconstruction of a company

CO5: Prepare Liquidator’s final statement of receipts and payments

Subject Name: Core Paper VIII – Business Management
Subject Code: CYA4B

Year : II
Semester : IV

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.

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

UNIT – III : Organizing Types of Organizations – Organization Structure – Span of Control and Committees - Departmentalization–Informal Organization.

UNIT – IV : Authority – Delegation – Decentralization – Difference between Authority and Power – Responsibility – Direction – Nature and Purpose- Motivation- Theories of motivation- Monetary and non-monetary incentives.

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

Reference Books:

1. Weihrich and Koontz – essentials of management
2. Dinakar pagare – principles of management
3. C.B. Gupta – business management
4. L.M. Prasad – principles of manangement
5. J. Jayashankar - principles of management

COURSE OUTCOME

CO1: Discuss Nature and scope of Management process

CO2: Describe Planning and decision making process.

CO3: Explain Organization and organization structure.

CO4: Enumerate Theories of motivation and incentives.

CO5: Describe Co-ordination and control process.

Subject Name: Allied IV - Statistics – II
Subject Code: CYB4A

Year : II
Semester : IV

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. R.S.N. Pillai & B. Bhagavathy - statistics

COURSE OUTCOME

CO1: Analyse Correlation and Regression

CO2: Forecast Time series analysis

CO3: Calculate Index numbers

CO4: Compute Newton's Lagrange and binomial expansion methods

CO5: Calculate Statistical quality control

Subject Name: Environmental Studies Programme
Subject Code: ENV4A

Year : II
Semester : IV

UNIT I : Introduction to Environmental Studies Multidisciplinary nature of environment studies, Scope and importance; concept of sustainability and sustainable development.

UNIT II: Ecosystem (2 Lectures) What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem; Food chains, food webs and ecological succession, case studies of the following ecosystem:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Dessert ecosystem
- d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)

UNIT III: Natural Resources: Renewable and Non-renewable Resources (6 Lectures)

Land resources and land use change: Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over – exploitation of surface and ground water, floods, droughts, conflicts over water(international and inter- state).Energy resources: Renewable and non renewable energy sources use of alternate energy sources, growing energy needs, case studies.

UNIT IV: Biodiversity and conservation (8 Lectures) Levels of biological diversity: Genetics, species and ecosystem diversity, Biogeographical zones of India: Biodiversity patters and global biodiversity hot spots. India as a mega-biodiversity nation, Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ conservation of biodiversity. Ecosystem and biodiversity services: Ecological economic, social, ethical, aesthetic and informational value.

UNIT V: Environmental pollution (8 Lectures) Environmental pollution: Types, causes, effects and controls: Air, Water, Soil and noise pollution. Nuclear hazards and human health risks. Solid waste management: Control measures of urban and industrial waste. Pollution case studies.

UNIT VI: Environmental policies & Practices (8 Lectures) Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. Environment Laws: Environment Protection Act; Air (Prevention & control of pollution) Act, Water Prevention & control of pollution) Act; Wildlife Protection ACT; Forest Conservation Act. International Agreements: Montreal and Kyoto protocols and convention on Biological Diversity (CBD). Nature reserves, tribal populations and rights and human wildlife conflicts in Indian context.

UNIT VII: Human Communities and the Environment (7 Lectures) Human population growth, impacts on environment, human health and welfare. Resettlement and rehabilitation of projects affected persons; case studies. Disaster management: floods, Earthquake, cyclone, and landslides. Environmental movements: Chipko, silent valley, Bishnois of Rajasthan. Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies e.g. CNG Vehicles in Delhi)

UNIT VIII: Field work Visit to an area to document environmental assets: River /Forest / Flora/Fauna etc. Visit to a local polluted site- Urban/Rural/Industrial/Agricultural. Study of common plants, Insects, birds, and basic principles of identification. Study of simple ecosystem-Pond, River, Delhi Ridge etc.

COURSE OUTCOME

CO1: Discuss Scope and importance of EVS

CO2: Create Public Awareness on environmental issues

CO3: Explain Structure and functions of ecosystem

CO4: Enumerate Renewable and non-renewable natural resources

CO5: Describe Biodiversity, environmental pollution, environmental policies and practices.

CO6: Explain Link between human communities and the environment

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. B.K. Bhar –cost accounts
2. Jain Narang – cost and management accounts
3. S.N. Mahaeshwari – cost and management accounts
4. Reddy and murthy - cost and management accounts

COURSE OUTCOME

CO1: Explain Management accounting concepts and techniques for business decisions

CO2: Discuss Analysis and interpretation of financial statements

CO3: Prepare fund flow and cash flow statement, Ratio analysis

CO4: Explain Marginal costing

CO5: Prepare Budget and budgetary control

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. L.C. Gupta – stock exchange trading in india
2. Machi Raju – working of stock exchange in india
3. Chandratre K.R – SEBI Capital issues
4. Ragunathan – stock exchange and investment

COURSE OUTCOME

C01: Describe SEBI Act 1992

CO2: Explain Primary & Secondary Markets

C03: Discuss Mechanics of Stock Market.

CO4: Explain Trading pattern in OTCEI and NSE.

C05: Enumerate Demat trading and mutual funds.

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 and Dr. Y. Hari Prasad Reddy – income tax theory and law and practice
3. V.P. Gaur & D.B. Narang - income tax law and practice

COURSE OUTCOME

CO1: Explain basic concepts of Income tax and Income Tax Act, 1961

CO2: Determine Residential status

CO3: Describe Exempted income

CO4: Explain Income tax provisions relating to computation of Income under the head salary, House property and Business or Profession.

CO5: Discuss Procedure for assessment

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

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

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

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

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

Reference Books:

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

COURSE OUTCOME

CO1: Explain Basic concepts of Indian Contract Act.

CO2: Describe Structure and formation of contract

CO3: Discuss Contract of Indemnity and Guarantee

CO4: Enumerate Contract of agency

CO5: Demonstrate Law of Sale of goods

Subject Name: Core XIII – Elective - Entrepreneurial Development
Subject Code: CYE5A

Year : III
Semester: V

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 Organization - 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. N.P Srinivasan – Entrepreneurial development
2. Saravanavel – Entrepreneurial development
3. Jayashree suresh - Entrepreneurial development
4. Holt – Entrepreneurial development
5. P.C. Jain - Entrepreneurial development

COURSE OUTCOME

CO1: Explain Concept of entrepreneurship.

CO2: Discuss Role of financial institutions in the development of entrepreneurs.

CO3: Evaluate Parameters to assess opportunities and constraints for new business ideas and device a business plan.

CO4: Analyse Role of entrepreneur in economic growth and development of women entrepreneurship.

Subject Name: Value Education
Subject Code: VAE5Q

Year : III
Semester: V

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

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

UNIT III : Human Rights- Universal declaration of human rights- Human Rights violations- National Integration- Peace and non-violence- Dr. APJ Kalam's ten points for enlightened citizenship- Social Values and Welfare of the citizen- The role of media in value building.

UNIT IV: Environment and Ecological balance- Interdependence of all beings- Living and non-living. The binding of man and nature - Environment conservation and enrichment.

UNIT V : Social Evils- Corruption, Cyber crime, Terrorism- Alcoholism, Drug addiction- Dowry- Domestic violence- Untouchability- Female infanticide- Atrocities against women- How to tackle them.

COURSE OUTCOME

- CO1:** Discuss Self-esteem, ego, anger manifestation, Indian ethos in ethics and individuals personality in the eyes of others
- CO2:** Describe Leadership, ethical business decisions, basic principles of professional ethics and mass media ethics.
- CO3:** Explain Effects of advertising, value of faith, social awareness and commitment and the steps for the protection of environment
- CO4:** Analyse Impact of globalization and consumer awareness, signs for an everlasting peace, evolution of human rights and the international law in operation
- CO5:** Discuss Intellectual activities and responsibility of citizen

Subject Name: Core Paper XIV Cost Accounting
Subject Code: CYA6A

Year : III
Semester : VI

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

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

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

UNIT – IV: Overheads (Factory, Administration, Selling and Distribution)
Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

UNIT – V : Methods of Cost Accounting Unit Costing – Job Costing (excluding contract costing) – Process Costing – simple process accounts (excluding inter process 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. Mahaeshwari – cost and management accounts
4. Reddy and murthy - cost and management accounts

COURSE OUTCOME

CO1: Explain Elements of cost and preparation of cost sheet and tenders.

CO2: Describe Procedure for preparation of Stores ledger

CO3: Illustrate Calculation of wages

CO4: Demonstrate Classification and apportionment of overheads

CO5: Explain Unit costing, Job costing, Process costing, Operation and Operating costing.

UNIT I : Factories Act 1948 Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT II : Payment Of Wages Act 1936 Definitions – Responsibilities for Payment – wages Periods – Time of Payment – Deductions – Claim for wrongful deductions. Minimum Wages Act 1948: Interpretation – Fixing Minimum rates of wages – Procedures for fixing – Committee and Advisory Boards – Payment of Minimum wages – Register and Records – Inspectors – Claims – Penalties & Procedures – The Schedule.

UNIT III : Industrial Disputes Act 1947 Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

UNIT IV: Trade Union Act 1926 Growth & Functions of Trade Unions - Definitions – Agreements not affected by the Act – Registration – Rights & Privileges, Duties & Liabilities of a Registered Trade Union – General & Special Fund - Amalgamation & Dissolution of Trade Union. The Contract Labour (Regulation & Abolition) Act 1970- Scope & Application of the Act – Act not to apply to certain establishments – Definitions – Registration of Establishments employing Contract Labour – Licensing of Contractors – Welfare & Health of Contract Labour – Penalties & Procedure

UNIT V : The Workmen Compensation Act 1923 Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

Reference Books:

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

COURSE OUTCOME

CO1: Explain Factories Act, 1948 (health, safety and welfare measures)

CO2: Demonstrate Payment of Wages Act, 1936 & Minimum Wages Act 1948 (minimum rate of wages, time of payment and responsibility of payment)

CO3: Describe Industrial Disputes Act, 1947 (strikes, lock outs, layoff and retrenchment)

CO4: Illustrate Trade Union Act, 1926 and The Contract Labour (Regulation & Abolition) Act 1970 (growth, function, amalgamation and dissolution of trade union, welfare and health of contract labour)

CO5: Demonstrate the Workmen Compensation Act, 1923 (distribution of compensation, medical examination, notice and claim)

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

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

UNIT III : Aggregation Of Income Provisions relating to income of other persons to be clubbed in Assessee's Total Income – Income of minor Child – Deemed Incomes.
Set-Off And Carry Forward Of Losses: Provisions relating to Set-off & Carry forward and Set-off of Losses.

UNIT IV : Agricultural Income Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income.Deductions From Gross Total Income Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only)

UNIT V : Assessment Of Individuals Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals.

Reference Books:

1. Dr Vinod K Singhania & Dr Kapil singhania – income tax
2. T.S. Reddy and Dr. Y. Hari Prasad Reddy – income tax theory and law and practice
3. V.P. Gaur & D.B. Narang - income tax law and practice

COURSE OUTCOME

- CO1:** Explain Income tax provisions relating to computation of Capital gain and Income from other sources.
- CO2:** Apply Income tax provisions relating to Clubbing of income & set-off and carry forward of losses.
- CO3:** Demonstrate Tax treatment of agricultural income
- CO4:** Explain Deductions u/s 80 C to 80 U
- CO5:** Illustrate Assessment of individuals and computation of tax liability.

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 and practice
2. T.S. Reddy & Dr. Y. Hari Prasad reddy – business taxation
3. N.S. Govindan – indirect taxes

COURSE OUTCOME

CO1: Explain Taxation and tax system in India

CO2: Discuss Central Excise, types of excise duties, levy and collection of tax and CENVAT

CO3: Demonstrate Customs duty, clearance of goods and baggage

CO4: Enumerate Central Sales Tax and provisions of Tamil Nadu VAT

CO5: Describe Services on which service tax is payable

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. 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.

COURSE OUTCOME

CO1: Associate the theory with the practice

CO2: Create a natural interest in the practical aspects of corporate sector

CO3: Develop skills to face challenges and problems corporate sector.