

SYLLABUS AND REGULATIONS

Subject	CODE	No. Of Papers	CA	ESE	Maxm. Marks	No. Of Credits perPaper	Exam Duration	No. Of Teaching hours per Paper
SEMESTER V								
Major XIII Cost Accounting	UBC/CT/5013	1	25	75	100	4	3	90
Major XIV Practical auditing	UBC/CT/5014	1	25	75	100	4	3	90
Major XV Income Tax Law & Practice-I	UBC/CT/5015	1	25	75	100	4	3	90
Major XVI Business Regulatory Framework	UBC/CT/5016	1	25	75	100	3	3	90
Elective paper- I Any 1 from the list of electives	UBC/CE/5001	1	25	75	100	5	3	90
Computing skills		1				3		
SEMESTER VI								
Major XVII Management Accounting		1	25	75	100	4	3	90
Major XVIII Marketing		1	25	75	100	4	3	90
Major XIX Income Tax Law & Practice-II		1	25	75	100	4	3	90
Elective paper- II Any 1 from the list of electives		1	25	75	100	5	3	90
Elective paper- III Any 1 from the list of electives		1	25	75	100	5	3	90
Internship						2		
Value Education						2		

List of Electives:

1. Entrepreneurial Development
2. Industrial Law and Public Relations
3. Project
4. Customer Relationship Management
5. Financial Management

SEMESTER I

MAJOR I

FINANCIAL ACCOUNTING-I

(COMMON TO B.COM AND B.COM (C.S))

Code:UBC/CT/1A01

4 credits

UNIT I (HRS-15)

Introduction to Financial Accounting – Accounting Concepts and Conventions – Accounting Standards (AS) 1 – 6 – (Theory only).

UNIT II (HRS-15)

Rectification of errors – Preparation of Final Accounts.

UNIT III (HRS-15)

Average Due Date – Account Current- Bank Reconciliation Statement .

UNIT IV (HRS-15)

Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method (Change in Method excluded)- Annuity method-Sinking Fund method.

Insurance Claims – Average Clause (Loss of Stock only) including abnormal loss.

UNIT V (HRS-15)

Single entry - meaning - features- difference between single entry and double entry- statement of affairs method-conversion method.

TEXT BOOK:

- Jain & Narang, Advanced Accounting -Kalyani Publication

Reference books:

- T.S.Reddy & A. Murthy, Financial Accounting Margham Publications.
- R.L.Gupta, Advanced Accounting- Sultan Chand Publications.
- Shukla & Grewal, Advanced Accounting- S.Chand Publication
- R,L.Gupta & V.K. Gupta-Advanced Accounting -Sultan Chand Publications.

MAJOR – II
MANAGEMENT PRINCIPLES

Code: UBC/CT/1002

4 Credits

Unit I(HRS-15)

Introduction-concept, nature, process and significance of management- managerial roles and skills- contributions made by Taylor, Henry fayol, Elton mayo and Peter Drucker.

Unit II(HRS-15)

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(HRS-15)

Organizing: Types of Organisations- (Line and staff, Committees, projects, matrix)Informal Organisation, Organisation Structure-Span of Control -delegation-Departmentation-Authority- Uses of authority- Diff between Authority and Power, Responsibility- Decentralisation – Distn Between Centralisation and Decentralisation.

Unit IV(HRS-15)

Staffing- meaning and functions. Directing- nature, purpose and Scope. Leadership- Traits and types

Unit V(HRS-15)

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

TEXT BOOK:

- T.Ramasamy, V.Surekha, Jeyashankar, Management Principles- Margham Publications

Reference Books:

- L.M.Prasad, Principles & Practice of Management- Sultan Chand & Sons
- N. Premavathy, Principles of Management -Sri Vishnu Publications.
- P.C. Tripathi -Principles of Management-Sri Vishnu Publications.

ALLIED I - PAPER- I
MANAGERIAL ECONOMICS

Code: UBC/AT/IME1

5 Credits

Unit – 1 (5 HOURS)

Nature and Scope of Managerial Economics – Role of Managerial Economist in business-
Managerial Economics and Decision Making

Unit – II (10 HOURS)

Law of Demand – Elasticity of Demand – Price, Income, Cross and Advertising - Demand
Forecasting – Law of Supply – Elasticity of demand - Elasticity of Supply

Unit – III (15 HOURS)

Cost Curves – Revenue Curves – Pricing under different market forms – Perfect Competition,
Monopoly, Monopolistic competition and Oligopoly – Price Discrimination – Break Even Analysis.

Unit – IV 20 (HOURS)

Capital Budgeting – Investment Decisions – Importance of Capital Budgeting.

Unit – V 20(HOURS)

Nature of Profit – Theories of Profit.

TEXT BOOK:

- R.K.Lekhi, Managerial Economics Kalyani Publication

Reference Books :

- S.Sankaran, Managerial Economics- Margham Publishers Ltd. Chennai
- P.L.Mehta, Managerial Economics – Analysis, Problems & Cases – 4th Edition -Sultan Chand & Sons, New Delhi

NON MAJOR ELECTIVE PAPER I

MICRO FINANCE I

(Offered to students of other departments)

Code: UBC/NE/1MF12 credits

OBJECTIVES:

1. To get them acquainted with the micro financial products
2. To make them understand role of micro finance in uplifting the lower class people.

UNIT I (5 Hours)

Micro Finance-definition-meaning-differences between microfinance and micro credit-

Micro savings-

UNIT II (3HOURS)

Micro finance clients - usage of micro credit loans

UNIT III(5HOURS)

Micro finance institutions – financial products –impact of micro finance on lower class people – high interest rate.

UNIT IV(5HOURS)

Sustainability - meaning – Government's role in micro finance – Government micro finance institutions –encouraging savings among poor – social performance measurement.

UNIT V(2HOURS)

Micro finance : Micro insurance - Pension and provident fund- Payment transfers.

Reference book:

- Shakti R.Mohapatra and DebiduttaAcharyaBanking and Insurance
- Website:www.microfinance_gateway.org/files/35808_file_06.htm.

SEMESTER II

MAJOR –III

FINANCIAL ACCOUNTING – II

(COMMON TO B.COM AND B.COM (C.S))

Code: UBC/CT/20034 Credits

UNIT-I(Hours 20)

Branch Accounts: - Dependant branches – stock and debtors system – Distinction between wholesale profit and retail profit – Independent Branch (foreign branches excluded)

UNIT-II (Hours 15)

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

UNIT-III (Hours 20)

Hire purchase and Installment – Default and Repossession – Hire Purchase Trading Account – Installment Purchase system

UNIT-IV (Hours 15)

Partnership accounts- LIMITED LIABILITY of PARTNERSHIP ACT 2008 - Admission of a Partner – Retirement of a Partner – Death of a Partner

UNIT-V (Hours 20)

Dissolution of a partnership – Insolvency of a partner (Application of Indian Partnership Act 1932)- Insolvency of all partners Garner vsMurray.

TEXT BOOK:

- Jain &Narang, Advanced Accounting -Kalyani Publication

Reference books:

- T.S.Reddy& A. Murthy,Financial Accounting- Margham Publications.
- R.L.Gupta, Advanced Accounting- Sultan Chand Publications.
- Shukla&Grewal, Advanced Accounting -S.Chand Publication
- R,L.Gupta& V.K. Gupta, Advanced Accounting -Sultan Chand Publications.

MAJOR-IV

HUMAN RESOURCE MANAGEMENT

Code: UBC/CT/2004

4 credits

Unit – I(Hours 20)

Nature and scope of HRM, Differences between Personnel Management and HRM – Environment of HRM- Human Resource Planning – Recruitment- Selection – Methods of Selection – Use of various tests- Interview techniques in selection and Induction

Unit - II(Hours 20)

Training – Methods- Techniques- Identification of the training needs- Training and Development. – Performance Appraisal, Transfer, Promotion and Termination of Services.

Unit – III(Hours 15)

Remuneration – Components of remuneration – Incentives –Benefits – Motivation – Welfare and social security measures.

Unit - IV(Hours 20)

Labour Relations – Functions of trade unions- Forms of collective Bargaining –Workers participation in management – Types and effectiveness .

Unit - V(Hours 15)

Human Resource Audit – Nature- Benefits – Scope- Approaches

TEXT BOOK:

- S.Jaishankar, Human Resources Management -Margham Publications.

Reference Books:

- C.B. Gupta, Human Resources Management -Sultan Chand &Co.
- Ashwathappa, Human Resources Management- Sultan Chand & Co.
- Garry Deseler, Human Resources Management -Pearson Educations.
- L.M. Prasad, Human Resources Management- Sultan Chand & Co.
- Tripathi, Human Resources Management -Sultan Chand & Co

ALLIED II

BUSINESS COMMUNICATION

Code: UBC/AT/2BC2 5 Credits

Unit I (Hours 15)

Analysis of business letters – Basic Principles in drafting – Appearance and layout – Letter Style.

Unit II(Hours 20)

Various types of business letters – Letter of enquiry – Quotations – Offers – Orders – Cancellation – Complaints and Settlement.

Unit III(Hours 20)

Circular – Status enquiries – Collection Letters – Application for a situation – Letter of recommendation – Reference Letters.

Unit IV(Hours 20)

Company Correspondence – Correspondence with Shareholders, Debenture holders, Fixed Deposit Holders, Government Departments, Statutory Bodies, Office Staff, Customers and Public and Directors.

Unit V(Hours 15)

Report writing – Format – Report style and language – Report by individuals and committees – Report on Meetings – Speech Writing – Role of computers in Business Correspondence.

TEXT BOOK:

- Marlene Morais, Business Communication Scitech Publications.

Reference Book:

- Rajendra Pal & J.S. Korlahalli, 1997.Essentials of Business Communication - Sultan Chand & Sons. New Delhi
- Dr. Radha, Essentials of Business Communication -PrasannaPublciations.
- Shirley Taylor. 2004 Communication for Business -Pearson Pulications.
- Dovee, Thill, Schatzman. 2002. Business Communication Today- PeasonEducation Private Ltd. New Delhi.
- Penrose, Rasbery, Myers.2002 Advanced Business Communication. -4th Edition

NON MAJOR ELECTIVE PAPER II

Code: UBC/NE/2MF2

MICRO FINANCE II 2 Credits

(Offered to students of other departments)

Case study of Micro Finance sector in India.

III SEMESTER

SUBJECTS FOR B.COM (CORPORATE SECRETARYSHIP)

III SEMESTER

SUBJECTS	CREDITS
Corporate Accounting-I	4
Company law and secretarial practice-I	4
Elements of Insurance	4
Statistics-I	3
Computer applications in business-I	5

IV SEMESTER

SUBJECTS	CREDITS
Corporate Accounting-II	4
Company Law and Secretarial Practice II	4
Banking theory,law and practice	4
Statistics-II	3
Computer applications in business-II	5

MAJOR V
CORPORATE ACCOUNTING-I
COMMON FOR B.COM & B.COM (CORPORATE SECRETARYSHIP)

Code:UBC/CT/3005

4 Credits

UNIT I. (Hours20)

Issue of shares and debentures – various kinds – forfeiture – Re-issue – Underwriting of shares and debentures.

UNIT II. (Hours15)

Redemption of preference shares and debentures.

UNIT III.(Hours20)

Preparation of company final accounts – Company balance sheet preparation – Computation of managerial remuneration.

UNIT IV.(Hours15)

Purchase of business- Profits prior to incorporation

UNIT V. (Hours20)

Alteration of share capital – Internal reconstruction and reduction of capital- Valuation of goodwill and shares

TEXT BOOKS

- T.S. Reddy and A. Murthy, Corporate Accounting Margham Publications.

Reference Book:

- Shkla and Grewal, Advanced Accounts S.Chand & Co.
- Jain and Narang, Company Accounts Kalyani Publications.
- R.L. Gupta, Corporate Accounting Sultan Chand & Co.

MAJOR VI

COMPANY LAW AND SECRETARIAL PRACTICE-I

Code: UBC/CT/3006

4 Credits

UNIT I

Introduction – Definition of company – Characteristics – advantages – lifting of the corporate veil – kinds of company – The company's Act, 1956 (overview) – The company Secretaries Act, 1980 (overview). The Companies Act 2013 - Salient Features of the Act, 2013- Highlights of the Act, 2013 – Companies Act 1956 Vs. Companies Act 2013 – One Person Company Limited (OPC) – Provisions for OPC – Types of OPC – Restrictions of OPC. (10 Hours)

UNIT II

Secretary – definition – types of secretaries – company secretary – legal position – qualifications – appointment – rights, duties and liabilities – dismissal of company secretary.(10 Hours)

UNIT III

Formation of company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – effects of registration – promoter – preliminary contracts – Duties of secretary at the promotion stage – Memorandum of Association – Articles of Association – contents – alteration – secretary's duties.

Prospectus – contents – Misstatement in prospectus and their consequences – statement in lieu of prospectus – commencement of business – duties of secretarial at commencement stage.(25 Hours)

UNIT IV

Share capital – meaning – kinds – Alteration of capital – Reduction of capital – secretarial procedure for reduction of capital – Rights shares – Guidelines for the issue of fresh capital – secretary's duties in connection with issue of shares – Bonus shares – Guidelines – Secretarial duties. Buy-back of shares (u/s 77A, 77B, 77C) – Issue of sweat equity shares-Dematerialization.(25Hours)

UNIT V

Membership in company – Member and Shareholders – who can become a member, - Cessation of membership – Rights and liabilities of members – Register and index of members.(20 Hours)

RECOMMENDED BOOKS

- N.D. Kapoor – Company law and secretarial practice (Provisions of Company's Act 2013)

Reference Books:

- P.P.S. Gogna - A Text book of company law
- P.K Ghosh& Dr. V.Balachandran - Outline of company secretary practice
- B.N.Tondon – Manual of Secretarial Practice

MAJOR VII
ELEMENTS OF INSURANCE

Code:UBC/CT/3007

4 Credits

UNIT – I(Hours15)

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

UNIT-II(Hours25)

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

UNIT – III(Hours20)

Life insurance products – Term insurance, whole life, endowment annuities. Insurance documents – proposal forms, agents confidential report, declaration of good health, medical report, policy form etc., policy condition and privileges – Age admission, revival, loans, claims etc.

UNIT –IV(Hours15)

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

UNIT –V(Hours15)

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

TEXT BOOK:

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

Reference Books:

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

MAJOR VIII

Code:UBC/CT/3008

STATISTICS-I

3 Credits

UNIT I.(Hours20)

Origin, Meaning, definition and characteristics of statistics – Uses and limitation.

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.(Hour20)

Classification and Tabulation of Data – types and importance.

Presentation of data including diagrammatic and Graphical methods – Bar Diagram, Pie Diagram Histogram, frequency polygon frequency curve and Ogive. Frequency distribution – Frequency Table – structure and formation – Discrete and Continuous Series.

UNIT III.(Hours20)

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

UNIT IV.(Hours15)

Measures of Dispersion –Range, Quartile Deviation, Mean Deviation and Standard Deviation – absolute and relative measures – Coefficient variance

UNIT V(Hours15)

Measures of skewness – meaning, definition and types – Karl Pearson's Coefficient of skewness and Bowley's Coefficient of skewness.

TEXT BOOKS

- S.L. Aggarwal&S.L.Bhardwaj, Business Statistics -Kalyani Publishers.

Reference books:

- S.P.Gupta, Statistical methods -Sultan Chand Publications.
- P.R.Vittal , Business Statistics- Margham Publication.
- B.N.Asthana, Elements of statistics – Chaitanya Publishing house Allahabad.
- R.S.N. Pillai and V.Bhagavathi, Statistic – S.Chand Publication.

ALLIED III

Code:UBC/AP/3001

COMPUTER APPLICATIONS IN BUSINESS – I 5 Credits

COMMON FOR B.COM AND B.COM (CORPORATE SECRETARYSHIP)

OBJECTIVES:

■ To enable the students to understand the Financial Accounting Software.

Computerized Accounting – Tally.ERP 9

- Introduction to Tally.ERP 9, Preparation of Trial Balance - 5 + 10 Hours
- Preparation of final accounts with adjustments - 5 + 10 Hours
- Voucher entries postings, Inventory accounting - 10 + 30 Hours
- Purchase and sales order,
- Introduction to TDS, VAT, CST AND EXCISE - 5 + 15 Hours

IV SEMESTER

MAJOR IX

CORPORATE ACCOUNTING-II

COMMON FOR B.COM & B.COM (CORPORATE SECRETARYSHIP)

Code: UBC/CT/40094 Credits

UNIT-I

Human Resource Accounting-Accounting standard- Financial reporting practices- Accounting for price level changes(20 Hours)

UNIT-II

Final Accounts of insurance companies including balance sheet(20Hours)

UNIT-III

Final Accounts of banking companies including balance sheet.(15 Hours)

UNIT –IV

Amalgamation-Absorption and external reconstruction of a company – (Inter company investments excluded)(20 Hours)

UNIT-V

Liquidation- Statement of affairs and deficiency accounts –Liquidator’s final statement of receipts and payments.(15 Hours)

TEXT BOOKS

- Corporate Accounting – T.S. Reddy and A. Murthy, Margham Publications.

Reference Book:

- Advanced Acconts – Shkla and Grewal, S.Chand& Co.
- Company Accounts – Jain and Narang, Kalyani Publications.
- Corporate Accountiang – R.L. Gupta, Sultan Chand & Co.

MAJOR X

COMPANY LAW AND SECRETARIAL PRACTICE-II

Code: UBC/CT/4010

4 credits

UNIT-I(Hours20)

Borrowing powers: Meaning – Ultra vires Borrowing- Mortgages and charges- Fixed and floating charges- registration of charges – legal provisions- effects and consequences of non-registration of charge.

Debentures- Definition-kinds-Guidelines for the issue of debentures-Duties of secretary- comparison between a shareholder and a Debentures holder.

UNIT-II(Hours20)

Company Management: Introduction – Directors- qualification- disqualification- Appointment-vacation- Removal- Specific powers of Directors – Duties of director- liabilities of Directors

Managing Director- Appointment- Disqualification- Managers- Comparison between a Managing Director and a Manager.

UNIT-III(Hours20)

Meetings and Procedures: Introduction-Kinds of Meetings- Meetings of share holders- Statutory Meeting- Annual General Meeting- Extra- ordinary General Meeting-Class Meetings- Board Meetings-Secretarial work relating of Meetings.

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

UNIT-IV(Hours15)

Dividends, Accounts and Audit: Dividend- Definition-Rules regarding dividends – Secretarial procedure regarding payment of Dividends.

Accounts-Statutory Books of account –Annual Accounts and Balance sheet-Secretarial Duties.

Auditor-Qualifications-Appointment-Rights, Duties.

UNIT –V(Hours15)

Winding Up; Meaning-Modes of winding up-Compulsory winding up – voluntary winding up –Winding up.subject to supervision of court- duties of secretary in respect of winding up- liquidators – duties and powers of liquidator.

TEXT BOOKS

- N.D. Kapoor – Company law and secretarial practice,Sultan Chand& Sons.

CORE PAPER-XI

BANKING THEORY, LAW AND PRACTICE

Code: UBC/CT/4011

4 Credits

UNIT I: (Hours15)

Origin of banks – Banking Regulation Act, 1949 (definition of banking, licensing, opening of branches, functions of banks, (inspection) – Role of banks and economic development – Central Banking and Role of RBI and their functions.

UNIT II: (Hours20)

Commercial banks – Functions – Accepting deposits – Lending of funds, e-banking – ATM cards, Debit cards, Credit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System –RTGS-CBS.

UNIT III: (Hours20)

Opening of an account – types of deposit account – types of customers (individuals, firms, trusts and companies) – Importance of customer relations – Customer grievances and redressal – ombudsman.

UNIT IV: (Hours15)

Principles and types of lending– precautions to be taken by a banker.

UNIT-V: (Hours20)

Negotiable instruments promissory note – bills of exchange, Cheque, Draft – definitions, features – Crossing – Endorsement – Material alteration – Paying banker – Rights and duties – statutory protection – Dishonour of cheques – Role of collecting banker.

TEXT BOOK:

- B.Santhanam Banking theory Law and Practive – (Margham Publishers)

Reference book:

- Dr.Nirmala Prasad, Banking theory Law and Practive – Himalays Publication.
- Sundaram and Vrshney, Banking theory Law and Practive – Sultan Chand Co.
- S.N. Maheswari, Banking theory Law and Practive – Kalyhani Publications.
- Parameswaran, Indian Banking – S.Chand and Co.
- Tandon, Banking Law theory and practice Sultan Chand Publications.

MAJOR XII

STATISTICS-II

Code: UBC/CT/4012

3 Credits

UNIT-I(25 Hours)

Least square principle – Fitting a straight line – Fitting of second degree parabola

UNIT-II. (20 Hours)

Correlation –, definition, types of correlation, scatter diagram, Karl Pearson's coefficient of correlation- (un grouped data) Spearman's rank correlation(simple problems)

Regression – Definition and Importance- regression equations(ungrouped data)

UNIT-III . (25 Hours)

Time series analysis –components of time series-different methods- trend-simple average method-semi average, Moving average and least square methods –seasonal indices by average method.

UNIT-IV.(10 Hours)

Index numbers-definition, methods of construction of index number –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-V.(10 Hours)

Large sample test – Test for single mean - Test for differences between means – Test of Significance-

Small sample test – Test for single mean - Test for differences between means – F test for equality of variance.

(simple problems)

TEXT BOOKS

- S.L. Aggarwal&S.L.Bhardwaj, Business Statistics – Kalyani Publishers.

Reference books:

- S.P.Gupta, Statistical methods – Sultan Chand Publications.
- P.R.Vittal , Business Statistics – Mrgam Publication.
- B.N.Asthana, Elements of statistics – Chaitanya Publishing house Allahabad.
- R.S.N. Pillai and V.Bhagavathi, Statistic – S.Chand Publication.

ALLIED IV

Code:COMPUTER APPLICATIONS IN BUSINESS – II 5 credits

OBJECTIVES:

- To apply the SPSS package and MS-Excel for project purposes.

SPSS - Statistical Package for Social Science.

- ❖ Construction of frequency tables, Graphical representation of data
- 5 + 20 Hours
- ❖ Measures of central tendency, Measures of dispersion
- 5 + 15 Hours
- ❖ Correlation co-efficient – 5 + 10 Hours

MS-Excel - 5 + 25 Hours

- ⊗ Calculation of NPV of projects
- ⊗ Cash Budget
- ⊗ Break-Even Analysis
- ⊗ Comparison of prices across years of Multiple products
- ⊗ Flexible Budgets
- ⊗ Variance Analysis

V SEMESTER

SUBJECTS FOR B.COM (CORPORATE SECRETARYSHIP)

V SEMESTER

SUBJECTS	CREDITS
Cost accounting	4
Practical auditing	4
Income Tax law & Practice-I	4
Business Regulatory Framework	3
Elective-1	5

VI SEMESTER

SUBJECTS	CREDITS
Management Accounting	4
Marketing	4
Income Tax law & Practice-II	4
Elective-2	5
Elective-3	5

CORE PAPER-XIII

COST ACCOUNTING

(COMMON FOR B.COM., B.COM(CS))

UBC/CT/5013

4 Credits

UNIT-I:(Hours 15)

Nature and scope of Cost Accounting , Cost analysis, concepts and classifications. Installation of costing systems, cost centers and profit centers.

UNIT-II:(Hours 15)

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

UNIT III:(Hours 20)

Material purchase control, level, aspects, need and essentials of material control.

Stores control-stores dept. EOQ, stores record, ABC analysis, VED analysis.

Material costing – issue of materials- FIFO, LIFO, HIFO, SAM, WAM, Market price , base stock method and Standard price method.

UNIT IV:(Hours 20)

Labor cost – Computation and control. Time keeping, Methods of wage payment – Time rate and Piece rate system –Taylors differential piece rate- Merricks multiple piece rate-incentive plan- Halsey, Rowan, Emerson, Gantt task & group bonus- Idle time and over time. Labor turnover.

UNIT-V:(Hours 20)

Overheads: classification, allocation, apportionment and absorption of overheads .Accounting and control of overheads- manufacturing, administration, selling and distribution (Primary and secondary distribution).Machine hour rate.

TEXT BOOK:

- Murthy and Reddy –Cost accounting -Margham Publications.

Reference books:

- Jain and Narang, Cost and Management accounts Kalyani publications.
- B.K.Bhar, Cost Accounts academic Publishers.
- S.N. Maheshwari, Cost and management Accounts Sultan Chand Publications

MAJOR XIV

PRACTICAL AUDITING

UBC/CT/5014

4 Credits

UNIT I: (Hours 15)

Auditing- meaning- definition- objects- types of audit, audit programme - meaning- objects- advantages- disadvantages.

UNIT II: (Hours 20)

Vouching- cash transactions- Credit sales- Credit purchases- objects of Internal check- difference between Internal control and Internal audit.

Verification and valuation of assets and liabilities- verification of inventories and investments.

UNIT III : (Hours 20)

EDP audit- 1.Impact of computerization on audit approach 2.Type of internal control in a computer-based system. Approaches to EDP auditing: 1. Auditing around with the computers 2. Auditing with the computers 3.Auditing through the computers.

UNIT IV: (Hours 15)

Appointment – qualification – removal- powers and liabilities of an auditor under the companies Act, 1956.

UNIT V: (Hours 20)

Specialized audits – points to be considered while auditing educational institutions, hotels, banking and insurance companies.

Text Book:

- K.Sundar, K. Paari Practical Auditing- (Vijay Nicole Imprints Pvt Ltd.,)

Books: Reference:

- Tandon S.Vengadamani Practical Auditing- (Margham publications)
- Dr.Premavathy Practical Auditing- (Sri vishnu publications)
- Dinkar pagare Principles & Practice of Auditing – (Sultan chand & sons)

CORE PAPER XV
INCOME TAX LAW AND PRACTICE-I
(COMMON FOR B.COM., B.COM(CS))

UBC/CT/5015

4 Credits

UNIT – I (Hours 10)

Meaning of Income-Canons of taxation and the Income tax act- Important definitions (persons, Assesse, previous year, Assessment year, Income, Gross total income) – Scope of total income or incidence of tax- Residential status- income exempt from tax.

UNIT – II (Hour 25)

Heads of income-Income under the head salaries – allowances -Perquisites and their valuation–deductions from salary- gratuity, pension, commutation of Pension, Provident fund- rebate.

UNIT – III (Hours 20)

Income from house property – Definition of annual value –deductions from annual value– computation of income from house property under different circumstances.

UNIT – IV (Hours 20)

Income from business or profession-allowable and not allowable expenses-general deduction its principle-provisions relating to depreciation-deemed business profits chargeable to profits to tax-compulsory maintenance of books of accounts –audit of accounts of certain persons-special provision for computing income on estimated basis under section 44AD and 45AE computation of income from business or Profession.

UNIT –V (Hours 15)

Filing of return of income – assessment procedure in brief- due date of filing the return- defective return – belated return – revised return – self assessment- best judgment assessment- income tax authorities.

TEXT BOOKS:

- V.P.Gaur and D>B.Narang, Income Tax law and practice –Kalyani Publications.

Reference Books:

- T.S.Reddy and Y.HariPrasead Reddy, Income Tax theory, Law and Practice- Margham Publications.
- Dr.Bhagavathi Prasad, Income Tax theory, Law and Practice- Sultan Chand
- DinkarPagare, Law and Practice of Income tax – Sultan Chand.
- Income Tax Act and Current Finance Act

CORE PAPER-XVI

UBC/CT/5016 BUSINESS REGULATORY FRAMEWORK 3 Credits

Unit I (Hours15)

Meaning of Law – Sources of Law – Classification of contract – Express and Implied – Valid, Void and Voidable contracts – Executed and Executory contracts – Unilateral and Bilateral Contracts.

Unit II (Hours 20)

Structure and Formation of Contract – Essential elements of contract – Consensus – ad – idem – Offer and Acceptance – Lawful Consideration – Capacity of Parties

Unit III (Hours 15)

Free Consent – Mistake – Misrepresentation, Fraud, Coercion and Undue Influence – Lawful object – Discharge of contracts – Remedies for Breach of contracts.

Unit IV(Hours 15)

Sale of goods: Agreement to sell – Conditions and warranties – Sale by non – owners – Rights of an unpaid seller – Auction sale-Basic Principles of Environment Protection Act 1986 .

Unit V (Hours 25)

Consumer protection Act-1986 – Need for Consumer Legislation – Objectives of the Act – Definitions – Consumer – Consumer Dispute – Defect – Deficiency – Service – Complaint – Who-to Whom- Where – How – Unfair Trade Practices .

Consumer Disputes Redressal Agencies – District Forum – State Commission – National Commission – Territorial Jurisdiction – Administrative Control – Appeal – Penalties – Consumer Protection Councils – Central Council – State Councils

TEXT BOOKS:

- Saravanel&SumathiBusiness Regulatory Framework- (Himalaya Publications).

Reference Books:

- Dr.SankaranBusiness Regulatory Framework- (Margham Publications).
- N.D.KapoorCommercial Law- (Sultan chand& co)
- Francis Cherunilam.(Business Environment- Sultan Chand & co)

CORE ELECTIVE PAPER I

UBC/CE/5001 ENTREPRENEURIAL DEVELOPMENT

5 Credits

UNIT – I (Hours 15)

Concept of entrepreneurship – entrepreneurship – meaning – types – qualities of an entrepreneur – classification of entrepreneurs – factors influencing entrepreneurship – functions of entrepreneurs.

UNIT II (Hours 20)

Entrepreneurial development – Agencies – Commercial Banks – district industries center – national small industries corporation – small industries development organization – small industries service institute. Small scale financial institutes-SIDBI-SIDCO-SFC'S- SIPCOT-NABARD.

UNIT III (Hours 20)

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 (Hours 15)

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

UNIT V (Hours 20)

Economic development and Entrepreneurial growth

Role of entrepreneur in economic growth – strategic approaches in the changing economic scenario for small and medium scale entrepreneurs – Networking – Niche play, Geographic concentration, and Franchising/Dealership – Development of women entrepreneurship - SHG

TEXT BOOK:

- JayashreeSuresh,Entrepreneurial Development – Margham Publications.

REFERENCE BOOKS:

- Srinivasan N.P, Entrepreneurial Development – Margham Publications.
- Saravanavel, Entrepreneurial Development – Himalaya Publications.

VI SEMESTER

CORE PAPER-XVII

MANAGEMENT ACCOUNTING

4 Credits

UNIT I(Hours 10)

Management Accounting – meaning, scope, Importance and Limitations – Management Accounting vs. Cost Accounting, Management Accounting vs. Financial Accounting.

Analysis and interpretations of Financial Statements – Nature, Objectives and Tools – methods – comparative statements, Common Size Statement and Trend Analysis.

UNIT II(Hours 15)

Variance Analysis-Only Material and Labour Variances.

UNIT III (Hours 15)

Ratio analysis – Interpretation, Benefits and limitations. Classification of Ratios – Liquidity, Profitability, turnover, capital structure and leverage.

UNIT IV (Hours 25)

Funds flow Analysis: Concepts of Funds Flow Statement- Sources & Uses of funds- managerial uses of funds flow statement.

Cash Flow Analysis: Distinction of cash from funds- Utility of cash flow statement- Accounting Standard 3 (AS 3) Construction of cash flow statement.

Budgets and budgetary control – meaning, objectives, merits and demerits – types of budgets – Production, Cash and Flexible Budgets.

UNIT V (Hours 25)

Marginal costing - Absorption costing and marginal costing – CVP analysis – Break-even analysis – Break-even chart – Managerial Application of Marginal Costing.

TEXTBOOK:

- Reddy & Murthy, Management Accounting – Margham Publications.

REFERENCE BOOKS:

- Dr.Mahesawari S.N., Management Accounting – Sultan Chand.

CORE PAPER-XVIII

MARKETING

4 Credits

(COMMON FOR B.COM., B.COM(CS))

Unit I (Hours 15)

Introduction to marketing-meaning- Definition and functions of marketing- Role and importance of marketing- classification of markets.

Unit II (Hours 15)

Marketing environment- Micro and Macro environment(factors affecting internal environment and external environments) .

Unit III (Hours 20)

Market segmentation- concept- benefits- basis and levels.

Introduction to Consumer Behaviour- need for study- consumer buying decision process- buying motive.

Unit IV (Hours 20)

Marketing mix- meaning- introduction to stages of New Product Development –types- introduction to PLC- product mix- price-pricing policies and methods place- Channels of distribution(levels) –channel members- promotion- communication mix- basics of advertising, sales promotion and personal selling.

Unit V (Hours 20)

Recent trends in marketing, Retail marketing- concepts-Hyper markets- a basic understanding of E-marketing, consumerism, Market Research, MIS and Marketing regulations.

TEXTBOOK:

- L.Natrajan, Marketing –MarghamPublicatins.

Reference Books:

- J.Jayasankar, Marketing –Margham Publications.
- William J Stanton, Marketing ata MC. Graw Hill.,
- Philip Kotler, Principles of Marketing Perason Educations.
- Dr.C.B.Gupta and Dr. N.Rajan Nair, Marekting Management Sultan Chand & Sons.

CORE PAPER-XIX

INCOME TAX LAW AND PRACTICE– II (COMMON FOR B.COM., B.COM(CS))

4 Credits

UNIT – I (Hours 20)

Income under Capital gains –Short term, long term capital gains- Transfer of capital assets- certain transactions not included as transfer- cost of acquisition – cost of improvement- indexation of cost- capital gains under different circumstances- exempted capital gains- computation of capital gains.

UNIT –II (Hours 20)

Income from other sources and (as a residuary head of income) their computation – grossing up- deduction in commuting income under this head and other related provisions.

UNIT – III (Hours 20)

Clubbing of income(theory)- transfer of income without the transfer of asset- circumstances under which the individual is assessable in respect of remuneration of spouse- accessibility of income from assets transfer to spouse, sons' wife, any other persons for the benefit of special respect of income of minor child- set off- carry forward-(theory and problems)

UNIT – IV (Hours 15)

Permissible deductions from gross total income- section 80 C to 80 U,(problems based on 80CC, 80CCC, 80CD, 80D, 80DD, 80E, 80G, 80GG, 80U only)

UNIT –V (Hours 15)

Assessment of individuals(problems) partnership firms and association of persons(theory only)

TEXT BOOKS:

- V.P.Gaur and D>B.Narang, Income Tax law and practice -Kalyani Publications.

Reference Books:

- T.S.Reddy and Y.HariPrasead Reddy, Income Tax theory, Law and Practice- Margham Publications.
- Dr.Bhagavathi Prasad, Law and Practice and Income Tax in India- Sultan Chand
- DinkarPagare, Law and Practice of Income tax -Sultan Chand.
- Income Tax Act and Current Finance Act

CORE ELECTIVE PAPER II

INDUSTRIAL LAW AND PUBLIC RELATIONS

5 Credits

UNIT I (Hours 15)

FACTORIES ACT, 1948: definitions – health – safety – welfare – working hours of adults. Employment of women – employment of young persons – leave with wages.

UNIT II (Hours 20)

MINIMUM WAGES ACT, 1948: Interpretation - Fixing minimum rates of wages – Minimum rate of wages – Procedures for fixing - Committee and Advisory boards – Payment of minimum wages – Register and Records – Inspectors – Claims – Penalties and Procedures – The schedule.

THE INDUSTRIAL DISPUTES ACT, 1947: Definitions – Authorities – Strikes and Lockouts – Layoff and Retrenchment – Special provision relating to Lay – off – Retrenchment and Closure- Penalties

.UNIT III(Hours 20)

PUBLIC RELATIONS: Public relations – Concept – Definition – Scope – Elements – Objectives – Types- benefits- Cultural concept as an adjunct to public relations.

UNIT IV (Hours 20)

Public relations for education and training – VIP's public relation officers- Definition _ Importance of PROs – Role and functions of PROs. Media – Public relations and the press – Radio - Audio – Visual media – News and features – Press in India.

UNIT V (Hours 15)

Public relations in Indian economic development – Management – Functions – Professionalism in public relations – Functions of public relations department – Budgeting for public relations – Measurability in public relations evaluations.

TEXT BOOK:

- Balaji and Sreenivasan, Industrial Law and Puublic Relations – Margham Publications.

Reference Books:

- N.D.Kapoor, Mercantile Law – Sultan Chand Publications.
- Chawka and Garg, Mercantile Law – Sultan Chand & Sons.

INTERNSHIP

Supervised institutional training shall be an integral part of the course. It is to be a sort of job testing program – bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the company secretary ship 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 secretary ship 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 4th or 5th semester vacation. 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 filling 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.

S.D.N.B.VAISHNAV COLLEGE FOR WOMEN

CHENNAI-44

B.COM(CORPORATE SECRETARYSHIP)

**VI SEMESTER
CORE ELECTIVE PAPER III**

PROJECT

5 Credits

Objectives:

To enable the students to get practical knowledge in industrial and corporate sector

The students will do individual Project and submit the Project Report not exceeding 50 pages in the following areas:

- Marketing
- Human Resource Management
- Finance Management
- Banking

Project Report (Internal) = 20 Marks

Viva (External) = 80 Marks

CORE ELECTIVE PAPER - IV
CUSTOMER RELATIONSHIP MANAGEMENT

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

The Technological Revolution – Relationship Management – Changing Corporate Cultures

Recommended Text:

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

Reference Books:

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall.
2. John Anton, “Customer Relationship Management”, Prentice Hall.
3. Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, Response Books 2002.
4. Anderson, “Customer Relationship management”, Tata McGraw Hill, 2002
5. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach- A Tata McGraw Hill Higher Education.

CORE ELECTIVE PAPER– V -FINANCIAL MANAGEMENT

OBJECTIVES:

- ☒ To learn the various techniques of Financial Management.
- ☒ To develop skill related to problem solving and critical thinking.

UNIT I (HRS 15)

Finance function, nature & objectives- goals- profit maximization, wealth maximization- major decisions of finance manager.

UNIT II (HRS 20)

Working capital – concept, determining working capital requirements – factors influencing working capital- components of working capital management – management of inventory- management of receivables- management of cash.

UNIT III (HRS 15)

Dividend policies- Factors affecting – dividend payment- provision of companies act on dividend payment.

UNIT IV (HRS 20)

Capital structure- under capitalization – over capitalization- over trading- decision of the firm – composition and sources of long term funds- leverage- factors determining fund requirements.

UNIT V (HRS 20)

Capital budgeting: nature of capital expenditure- capital budgeting procedure- methods of ranking Investment proposals- problems involving payback method, average rate of return method & discounted cash flow method.

REFERENCE BOOKS:

1. Business finance-Dr. V. Balu
2. Management accounting- Manmohan and Goyal, - Sahitya Bhawan,
3. Financial management – I.M. Pandey, Vikas Publishing House.
4. Financial management – S.N. Maheswari, Sultan Chand and Sons,

NOTE: Problems – 75 marks (From Unit II and Unit V only)

Theory - 25 marks.