



M.O.P. VAISHNAV COLLEGE FOR WOMEN
(AUTONOMOUS)

Choice Based Credit System

Course of Study for the batch of Candidates
admitted in

2018 – 2019

2017 – 2018

2016 – 2017

ACADEMIC YEAR 2018 – 2019

B.COM.CORPORATE SECRETARYSIP

Activities / Content with direct bearing on
Employability/ Entrepreneurship/ Skill Development

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.

(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

**Choice Based Credit System
Course of Study for the batch of
Candidates admitted in 2018-2019**

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.
(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

CORE I - FINANCIAL ACCOUNTING
COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship) & BBA

COURSE CODE : 15UCOM303 &15UCOM303P	YEAR/SEMESTER:I /I	MAXIMUM MARKS : 80(Theory),20(Practical)
COURSE TYPE: THEORY & PRACTICAL	CREDITS :4	TOTAL TEACHING HOURS :40(Theory),20(Practical)

GENERAL OBJECTIVE:

The course will introduce methods of preparing financial statements to measure and report issues related to financial transactions

COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To facilitate the understanding of ethical accounting practices
Co2	To give a comprehensive understanding of the system of Financial Accounting as per the Indian Accounting Standards
Co3	To equip students in the preparation of the Books of Accounts in a cyclic order for both Profit and Non Profit entities
Co4	To enable the students to appreciate the importance of the roles and responsibilities of accountants in ensuring the integrity of financial information
Co5	To analyze the financial health of business for effective decision making
Co6	To facilitate hands on experience in preparation of final accounts using accounting software

UNIT I

Introduction to Accounting

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions, Objectives of Accounting, Accounting Transactions, Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Classification of Errors, Rectification of Errors, Preparation of Suspense Account - Preparation of Cash Book. (7 Hrs)

UNIT II

Bank Reconciliation Statement

Introduction, Procedure for reconciling the cash book balance with the pass book balance, Methods of Bank Reconciliation Statement.

Investment Accounting as per Accounting Standard -13

Valuation of current investment and long term investment (8 Hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.

(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

UNIT III

Final Accounts

Preparation of Final Accounts of a Sole Trading Concern, Adjustments, Closing Stock, Outstanding and Prepaid items, Depreciation, bad debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on creditors, Interest on Capital and Drawings, Abnormal Loss of stock. (10 Hrs)

UNIT IV

Non – Profit Organizations

Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems). (5 Hrs)

UNIT V

Depreciation Accounting

Depreciation, Meaning, Causes, Methods, Straight Line Method, Written down Value Method, Change in method of depreciation, Sinking Fund Method (Problems), Annuity Method, Insurance Policy Method, Revaluation Method, Depletion Method, Machine Hour Rate (Theory Only).

Insurance claims

Insurance claims, Average Clause (Loss of stock only) (10 Hrs)

Theory: Problem ratio= 20:80

TEXT BOOK

- T.S.Reddy & A.Murthy (2017) Financial Accounting, Margham Publications, Chennai.

REFERENCE BOOKS

- Jain & Narang (2017) Financial Accounting, Kalyani Publishers, New Delhi.
- M.A Arulanandam and K.S.Raman (Reprint 2017), Advanced Accountancy, Himalaya Publishing House
- R.L.Gupta & V.K.Gupta. (2017) Advanced Accounting, Sultan Chand & Sons, New Delhi.
- Shukla & Grewal (2009), Advanced Accounting, S Chand, New Delhi.
- P.C.Tulsian (2009), Financial Accounting, Tata Mcgraw-Hill.

Web Links

<https://www.icsi.edu/media/webmodules/publications/FULL%20FAA%20PDF.pdf>

<https://cbseworld.weebly.com/uploads/2/8/1/5/28152469/lesson8.pdf>

<https://byjus.com/commerce/final-accounts/>

https://images.topperlearning.com/topper/revisionnotes/7991_Topper_21_101_504_51_10580_Accounting_for_Not_for_Profit_Organisation_up201904241111_1556084500_2312.pdf?v=0.0.1

<http://sim.edu.in/wp-content/uploads/2018/11/Accounting-B.com-2-sem.pdf>

Youtube Links

<https://www.youtube.com/watch?v=VYNTBWBqncU>

<https://www.youtube.com/watch?v=3acoS6L8lo4>

https://www.youtube.com/watch?v=sPH_H9btstM

<https://www.youtube.com/watch?v=pLwXeaxmUnc>

<https://www.youtube.com/watch?v=LBGEHzi8nmk>

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- Understanding accounting concepts and conventions through think and share game- transactions will be given and the student need to tell journal entry for that transaction
- Exploring accounting concepts to sharpen financial accounting concepts-discussion and interaction with examples
- Students will be given a wrong Trial Balance Correct the errors, explain and prepare the corrected Trial Balance and final accounts
- Working out transactions relating to purchase , sale and contra entries using accounting software
- Explanation through presentation about the need for preparation of cash and passbook through examples
- Finding out and present a report on Eligibility criteria for fire insurance policy in detail
- Case study analysis by taking two different companies and their accounting process- For example method of depreciation followed, treatment with reference to bad debts
- Group learning in doing work sheet relating to exercise problems given in books
- Preparation of family budget -putting theory into practice
- To prepare work sheet for each unit and submit the same in excel file.

B.COM CORPORATE SECRETARYSHIP

CORE I - ACCOUNTING SOFTWARE I - PRACTICAL

UNIT I

User interface and company Management

Introduction to Tally ERP, Installing Tally ERP, Creating a Company, Data Path for Tally ERP Companies, Altering and Deleting Company, Gateway of Tally and User Interface

Masters –Ledgers

Understanding Ledgers, Creating Ledgers, Creating Multiple Ledgers, Altering and Deleting Ledgers.

UNIT II

Masters –Groups

Understanding Groups, Creating Groups, Altering and Deleting Groups,

Masters –Bill-wise Debtors and Creditors Ledgers –

Using Practice Files, Configuring Bill wise details, Creating Bill wise Ledgers

UNIT III

Payment Voucher and Day Books

Types of Vouchers, Understanding Default Vouchers, Payment in Single Entry Mode (Examples), Payment in Double Entry Mode (Examples), Understanding Day Book Reports, Altering and Deleting Transactions

Receipt Voucher - Understanding Receipt Vouchers

Contra and Journal Voucher- Understanding Contra for Banking, Contra Vouchers and Journal Vouchers

UNIT IV

Bank Reconciliation - Understanding BRS Process

UNIT V

Financial Reports - Trial Balance, Profit and Loss Account, Balance Sheet.

COURSE OUTCOME:

On the Completion of the course the student will be able to:

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Formulate financial schedules through analysis and synthesis of information	1, 3	C

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.

(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

CO 2	Evaluate the reasons for discrepancies between cash book and passbook and compute the interest receivable on investments made	1, 3	E
CO 3	Construct multi step income statements an classified Balance sheets	1, 3	C
CO 4	Evaluate the surplus deficit of Non-Profit Organizations and prepare its final statement of accounts.	1, 3	E
CO 5	Compare and interpret the different methods of depreciation for various types of assets and estimate the insurance claim	1, 3	E

Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.
(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

CORE II- PRINCIPLES OF MANAGEMENT

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship), B.Com (Honours), B.B.A & B.Sc. (Food Science and
Management)**

COURSE CODE: 14UMAN303	YEAR/SEMESTER :I/I	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS :4	TOTAL TEACHING HOURS :60

GENERAL OBJECTIVE:

The course highlights the universally applicable principles, techniques, and concepts required for managerial analysis and decision-making. It emphasizes the need for effective management related to the internal and external environment and issues of ethics and social responsibility.

COURSE OBJECTIVES:

Co No.	COURSE OBJECTIVE
Co1	To enable students to trace the evolution and growth of management as a body of knowledge
Co2	To develop skill sets required for managerial and leadership roles
Co3	To have an in depth knowledge of various functions of management and their relevance to an organization
Co4	To explain the importance and process of planning and decision making
Co5	To study and examine the system and process of effective controlling in the organization

UNIT I

Introduction

Meaning, Definition, Nature, Process, Functions and Significance of Management, Management vs. Administration, Manager vs Entrepreneur, Management - Science or an Art?, Management as a Profession, Levels of management, Skills and Roles of a Manager, Functional Areas of Management, Duties of functional managers

Contributions to management thought, F.W.Taylor & Scientific management, HenryFayol & Administrative theory of management, Elton Mayo & Hawthorne Experiment, Peter.F Drucker. (12 Hrs)

UNIT II

Planning & Decision Making

Planning -Meaning, Definition, Nature, Process, importance, Advantages & Disadvantages, principles of planning, features of a good plan, Methods and Types of Plans, MBO, MBE.

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.
(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

Forecasting & Decision Making- Meaning, Definition, Characteristics, Process, Advantages and Limitations, Types of decision, **Techniques of decision making, problems in decision making.**

(12 Hrs)

UNIT III

Organising

Organisation - Meaning, Definition, Nature, Objectives, Principles, Process of Organization, Structure, Formal and Informal organization, Types of organization-Theories of organisation - Organizational Chart - Departmentation, Meaning, need, Basis of Departmentation - Span of Management - Meaning, Factors influencing span, V.A.Graicuna's theory of Span of management- Authority and responsibility, power, accountability – Delegation, Meaning, Definition, Process, benefits, problems, Types - Decentralisation, Meaning, benefits and disadvantages, degree of decentralization, factors determining delegation, Delegation vs. Decentralisation, Centralization vs. Decentralisation. (12 Hrs)

UNIT IV

Staffing & Directing

Staffing - Meaning, Definition, nature and function. (overview only) – Direction, Meaning, Definition, Principles and techniques- Supervision, meaning, definition, nature, advantages, disadvantages- Leadership, meaning & styles - Motivation, meaning, factors & theories of Motivation (Maslow, Herzberg & Mc. Gregor), Leaders vs Managers vs Entrepreneur - Communication, meaning, definition, nature, process, types of communication (12 Hrs)

UNIT V

Control & Co- ordination

Control, Meaning, Definition, Nature, benefits, problems, process of controlling, **MBE, SWOT, Control Techniques** (in brief) - Co-Ordination, Meaning, Definition, Nature, importance, problems, Co-ordination vs. Co-operation. (12 Hrs)

TEXT BOOK

- Gupta.C.B, (Revised 2017), - Business Management, Sultan Chand and Sons, New Delhi, 12th Edition

REFERENCE BOOKS

- J. Jayasankar, Reprint 2016 -Principles of Management (Business Management). Margham Publication. Chennai
- P.C.Tripathi& P.N Reddy, Reprint 2012, Principles of Management. Tata Mc.Graw, Hill. New Delhi.
- Harold Koontz, Heinz Weirich, Essentials of Management, An International and Leadership Perspective, McGraw Hill, Ninth Edition

Web Links

<https://www.iedunote.com/14-management-principles-henri-fayol>

https://www.tutorialspoint.com/management_principles/management_principles_types_plans.htm

<https://www.indeed.com/career-advice/career-development/types-of-organizational-structures>

B.COM CORPORATE SECRETARYSHIP

<https://www.yourarticlelibrary.com/human-resource-development/methods-of-training-on-the-job-training-method-and-off-the-job-methods/32369>

<https://www.toppr.com/guides/business-studies/controlling/meaning-of-controlling/#:~:text=Controlling%20can%20be%20defined%20as,deviations%2C%20%26%20indicate s%20corrective%20action>

Youtube Links

<https://www.youtube.com/watch?v=WegAivattEU>

<https://www.youtube.com/watch?v=QzmyvAdweHk>

<https://www.youtube.com/watch?v=slq1nAhZuqE>

<https://www.youtube.com/watch?v=vXgWI6-Hi2g>

<https://www.youtube.com/watch?v=tjy0B-Q9WMU>

<https://www.youtube.com/watch?v=K57rvR2nGu0>

Activity Planner

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

1. Role play on Skills of a manager and types of leadership.
2. Panchavyuha – Exhibition on Management principles depicted in Mahabarataha.
3. Mini lecture on suggested topics.
4. Prepare a detailed plan for a project "Construction of a Shopping mall and to present the same in the class.
5. Case study to develop problem solving skills and to present the same in the class.
6. Connections – related to various concepts in management.
7. Crosswords related to various terms in management.
8. MCQ test after completing the entire syllabus.
9. “Big Picture” Puzzle Challenge related to various terms in management.
10. Quiz on terms related to management.
11. Conduct a SWOT analysis for a well known company. Jot down their strengths, weakness, opportunities and threats and do an analysis.
12. Ice breaker activity - Finding the Ace of Spades is a time management activity best suited for a small group. Two individuals, one team leader, and some decks of cards are required for this activity. Players must try to find the Ace of Spades in the deck as quickly as possible. The player with the organized deck will find the challenge much easier than the player with the mixed deck.

This activity highlights the importance of:

Spending a little time organizing a schedule for the day.

Improving productivity by tackling priority tasks first.

B.COM CORPORATE SECRETARYSHIP

COURSE OUTCOMES

On the Completion of the course the student will be able to:

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO1	Examine the roles, skills, qualities and competencies required for a manager in a global context and integrate management principles into management practices	2	An
CO2	Resolve managerial problems and propose solutions through systematic planning and decision making	2	C
CO3	Categorize the various types, components and complexities of an organizations' s structure and analyze its impact on the manager	2	An
CO4	Assess managerial practices and choices relative to staffing, motivation and alternative leadership styles to take ethical decisions that shall enable a sustainable growth	2	E
CO5	Examine the importance of coordination and outline the various methods of control available to a manager	2	An

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.
(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

ALLIED I - STATISTICS

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
 B.Com (Corporate Secretaryship), B.A Economics**

COURSE CODE: 14UMAT307 & 14UMAT307P	YEAR/SEMESTER :I/I	MAXIMUM MARKS:100	80 Theory
			20 Practical
COURSE TYPE: THEORY & PRACTICAL	CREDITS: 5	TOTAL TEACHING HOURS: 75	55 Theory
			20 Practical

GENERAL OBJECTIVE: To provide a sound conceptual knowledge of statistics, understand the various statistical measures, develop problem solving skills and use appropriate statistical tools in data analysis and interpretation.

COURSE OBJECTIVES (Co):

Co. No.	COURSE OBJECTIVE
Co1	To recognize various data collection methods, present data using suitable measures of diagrammatic representation. and compute mean, median, mode of the data.
Co2	To measure the extent of variability of a frequency distribution using measures of dispersion. - Range, Quartile deviation, Mean deviation, Standard deviation.
Co3	To compute the degree of association between two variables using correlation and identify their linear relationship through regression analysis.
Co4	To identify the appropriate tools of hypothesis testing (large sample tests, small sample tests, Chi-square tests) and draw relevant conclusions in decision making.
Co5	To equip students with various forecasting techniques and use appropriate statistical tools for analyzing time series data.
Co6	To understand the fundamental concepts of probability, index numbers and construct index numbers using simple aggregative method, Laspeyres, Paasche's, Bowley's and Fischer's method.

B.COM CORPORATE SECRETARYSHIP

UNIT I

Data Presentation and Measures of Central Tendency

Introduction, Meaning, Definition, Scope and Limitations of Statistics, Collection, Classification and Tabulation of Statistical data, Diagrammatic and Graphical Presentation of Statistical data, Measures of Central Tendency – Mean, Median and Mode. (10 hours)

UNIT II

Measures of Dispersion

Introduction, Significance, Range, Quartile deviation, Mean deviation, Standard deviation, Co-efficient of variation.

Correlation and Regression

Introduction, Significance, Types of correlation, Karl Pearson's co-efficient of correlation and Rank co-efficient of correlation, Regression Analysis(except bivariate frequency distribution). (10 hours).

UNIT III

Tests of Hypothesis

Introduction, Procedure of Testing Hypothesis, Two types of Errors, One tailed and two tailed tests, Standard Error.

Large samples- Tests of significance for Single Mean, Difference of Means.

Small Samples- t test for Single Mean, Difference of Means, Paired t test.

Non-Parametric test- Chi-Square for goodness of fit (excluding fitting of distributions) and test for association of attributes. (12 hours)

UNIT IV

Analysis of Time series

Introduction, Components of time series, Measurement of Trend- Graphic Method, Method of Semi-averages, Method of Moving Averages, Method of Least Squares, Measurement of seasonal variations - Method of Simple Averages (Weekly, Monthly or Quarterly), Simple Problems. (11 hours)

UNIT -V

Probability

Introduction,Definitions, Addition and Multiplication Theorem, Conditional probability, Baye's theorem, Simple Problems (Statement only for all the theorems).

Index Numbers

Introduction, Uses of Index Numbers, Methods of Constructing Index Numbers: Unweighted Index Numbers- Simple Aggregative Method, Weighted Index Numbers – Laspeyres, Paasche's, Bowley's and Fischer's Ideal Index numbers, Tests of Adequacy of Index number Formulae – Time and Factor Reversal Tests, Cost of living index- Aggregate Expenditure Method, Family Budget Method. (12 hours)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.

(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

TEXT BOOK:

- S.P. Gupta (2008) Statistical methods, Sultan Chand & Sons.

REFERENCE BOOKS

- P. R. Vittal (2009), Mathematical Statistics, Margham Publications.
- Murray R Spiegel, Larry J Stephen (1999) Schaum”s Outline of Theory & Problems of Statistics, Mcgraw Hill.
- Sharma (2007), Business Statistics, Pearson Education.
- G C. Beri (2005) Business Statistics, Tata Mcgraw Hill.

WEB LINKS:

www.slideshare.net

[Wolfram MathWorld: The Web's Most Extensive Mathematics Resource](#)

YOUTUBE LINKS:

<https://youtu.be/BiLIcCtXmm0>

<https://youtu.be/wRZwrcPnmc4>

<https://www.youtube.com/watch?v=VK-rnA3-4>

<https://www.youtube.com/watch?v=FpSTneHuPjM&list=RDCMUCqedkv6AYxh3hk99EPtGlmQ&index=3>

<https://www.youtube.com/watch?v=KT726O6gDZY>

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- **Class presentation:** Students make presentation on data pertaining to income/expenditure/savings of residents living in their area using appropriate tools of diagrammatic and graphical representation.
- **Assignments:** Students solve problems on mean, median, mode, Quartile deviation, Standard deviation, Coefficient of variation.
- **Individual learning:** Students are divided into groups and each group is assigned a task of computing Karl Pearson’s co-efficient of correlation between related variables (Internal assessment and End semester marks, income and expenditure etc..) and obtain its linear relationship using regression analysis.
- **Concept Mapping** on Testing of hypothesis: Map a particular situation in (local/national/global) environment with appropriate tests of hypothesis to draw conclusions.

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.

(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

- **Case study Analysis** on Financial forecasting: Students analyze financial data and predict future revenues using methods of time series such as Method of Moving averages, Method of Least Squares.
- **Real time reactions**: Class interactive session on different methods of constructing index numbers to measure trends in wide variety of areas including stock market prices ,cost of living, industrial and agricultural productions and imports.
- Students find mean, median, mode and standard deviation by applying Excel tools.

B.COM CORPORATE SECRETARYSHIP

ALLIED I - STATISTICS PRACTICAL

DIAGRAMMATIC REPRESENTATION

Column, Bar Diagram, Line, Pie and Area

METHODS OF CENTRAL TENDENCY

Mean, Median, Mode.

MEASURES OF DISPERSION

Standard deviation, Quartile deviation, Range

CORRELATION

Correlation co-efficient

Rank Correlation (without repeated ranks)

Regression co-efficient and Regression lines

TESTS OF SIGNIFICANCE

Small samples- t test for single mean, difference of means and paired t test.

Chi-square test for independence of attributes.

COURSE OUTCOMES:

On the Completion of the course the student will be able to:

CO No.	COURSE OUTCOME	PSOs ADDRESS ED	COGNITIVE LEVEL
CO1	Determine the measures of central tendency, present data using various diagrammatic/graphical representation and use them as an effective tool of analysis in National/Global environment.	3,4	E
CO2	Explain the spread of frequency distribution using measures of dispersion and employ correlation & regression methods to analyze and interpret data.	3,4	E
CO3	Select appropriate statistical analysis tools, apply them in business scenario to draw conclusions and develop decision making skills needed for employment/entrepreneurship.	1,3,4	E
CO4	Evaluate trend, seasonal variations using components of time series to predict the effect of environmental changes for sustainable development .	1,2,4	E
CO5	Determine index numbers using different methods and solve problems based on the concepts of probability in real world scenario.	1,4	E

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.
(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

CORE III - ADVANCED FINANCIAL ACCOUNTING

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship)**

COURSE CODE :14UCOM311	YEAR/SEMESTER :I/II	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS :4	TOTAL TEACHING HOURS :60

GENERAL OBJECTIVE

To provide students a sound and conceptual knowledge on branch accounting, departmental accounting, Hire purchase system and partnership accounting

COURSE OBJECTIVES:

Co No.	COURSE OBJECTIVE
Co1	To evaluate the progress and performance of each branch and ascertain financial position of dependent and independent branches
Co2	To enable students to allocate cost and to determine the profits earned by to various departments.
Co3	To facilitate the students to comprehend the salient features of Hire purchase system and distinguish it from Instalment system of accounting.
Co4	To equip students to understand the accounting treatment of goodwill during reconstitution of a partnership firm
Co5	To aid students to understand the settlement of accounts between partners after dissolution and the applicability of Garner Vs Murray rule.

UNIT I

Branch Accounts

Dependent branches, Stock and debtors system, Distinction between wholesale profit and retail profit, Independent branch (foreign branches excluded). (12 Hrs)

UNIT II

Departmental Accounts

Basis for allocation of expenses, Inter departmental transfer at cost or selling price, Treatment of expenses which cannot be allocated. (8 Hrs)

UNIT III

Hire purchase, Installment & Lease Accounts

Hire purchase and Installment-Default and repossession, Hire purchase trading account, Installment purchase system – Lease Accounts. (12 Hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.

(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

UNIT IV

Partnership

Admission of a partner – Retirement of a partner –Death of a partner. (16 Hrs)

UNIT V

Dissolution of a Partnership:

Dissolution of a partnership, Insolvency of a partner (Application of Indian Partnership Act 1932), Insolvency of all partners, Gradual Realization of Assets and Piecemeal Distribution.

(12 Hrs)

Theory: Problem Ratio = 20: 80

TEXT BOOK

- T.S.Reddy & A.Murthy (2017) Financial Accounting, Margham Publications, Chennai-17.

REFERENCE BOOKS

- Jain & Narang (2017) Financial Accounting, Kalyani Publishers, New Delhi.
- M.A Arulanandam and K.S.Raman (Reprint 2017), Advanced Accountancy, Himalaya Publishing House.
- R.L.Gupta & V.K.Gupta. (2017) Advanced Accounting, Sultan Chand & Sons, New Delhi
- Shukla & Grewal (2009) Advanced Accounting, S Chand & Co, New Delhi.
- P.C.Tulsian (2009) - Financial Accounting , Tata McGraw-Hill

Web Links

<https://studylib.net/doc/9560461/branch-accounts-key-notes>
<https://egyankosh.ac.in/bitstream/123456789/13864/1/Unit-3.pdf>
<https://egyankosh.ac.in/bitstream/123456789/13877/1/Unit-4.pdf>
https://images.topperlearning.com/topper/revisionnotes/7985_Topper_21_101_504_550_9828_Accounting_for_Partnership_Basic_Concepts_up201904241123_1556085195_7083.pdf?v=0.0.1
https://nanopdf.com/download/insolvency-of-partnership_pdf

Youtube Links

<https://www.youtube.com/watch?v=F-p8g1TsSGw>
<https://www.youtube.com/watch?v=YdfS6qZt-w0>
<https://www.youtube.com/watch?v=2njmwSpX4l0>
<https://www.youtube.com/watch?v=5xr-4tblico>
<https://www.youtube.com/watch?v=DLgVhCxXR0Y>

B.COM CORPORATE SECRETARYSHIP

ACTIVITY PLANNER

**List of activities for Employability / Skill Development / Entrepreneurship Skill
Development**

(Course faculty may conduct any, all or any other activities as well)

1. MCQ.s on basics of financial accounting to test their conceptual understanding
2. Practical way of maintaining accounts in branch -presenting in the form of report
3. Discussion on the need for revaluing the assets and liabilities at the time of retirement
4. Questions based on videos displayed in class
5. Which among the lease, Hire- purchase or Instalment purchase you will choose? Justify-A report
6. Class test on the fundamentals of partnership
7. What are the formalities and procedures to start a firm-Two students will present in the form of presentation?
8. Procedure of treatment of goodwill- A discussion
9. Visit a departmental store and understand out the way of maintaining accounts-An oral presentation

COURSE OUTCOMES:

On the Completion of the course the student will be able to:

CO No.	COURSE OUTCOME	PSOs ADDRESSE D	COGNITIV E LEVEL
CO1	Prepare branch accounts under various methods and compute the profit earned by dependent and independent branches	1,3	C
CO2	Construct an integrated departmental profit and loss account by computing the profits earned by departments after allocation of common	1,3	C
CO3	Critically evaluate the profitability of Hire purchase transactions in case of partial and complete repossessions	1, 3	E
CO4	Construct a new balance sheet of a partnership firm after reconstitution.	1,3	C
CO5	Differentiate between dissolution of the firm and dissolution of partnership and prepare the final settlement of partners through application of	1, 3	C

*** R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.
(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

CORE IV MARKETING MANAGEMENT

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship), B.Com (Honours) &B.B.A**

COURSE CODE :15UMAN303	YEAR/SEMESTER :I/II	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS :4	TOTAL TEACHING HOURS :60

GENERAL OBJECTIVE

The course examines the major concepts, principles and elements of the Marketing Mix that underlay modern business models. The course introduces students to the universal applications of innovative marketing practices in the ever transforming dynamic business environment. -

COURSE OBJECTIVES (Co):

Co No.	COURSE OBJECTIVE
Co1	To facilitate the understanding of the role played by marketing in the global business environment
Co2	To familiarize students with product, branding and packaging strategies that are universally applicable
Co3	To identify the factors influencing consumer behaviour and purchase decision
Co4	To understand the pricing objectives and the modalities of sales distribution
Co5	To equip students to understand the promotion mix elements and evaluate the promotion techniques
Co6	To enable the students to appreciate the innovations and emerging cross cutting trends in marketing

UNIT I

Marketing & It's Applications

Meaning and definition of Marketing Management, Nature, importance, Evolution , concepts, traditional and modern functions of marketing , inter relationship between marketing and other functional areas, distinction between marketing and selling- Marketing environment. (12 Hrs)

UNIT II

Consumer Behaviour and Market Segmentation

Consumer Behaviour, Definition, Dimensions, Need, Kotler's model of Consumer Behaviour, Consumer Buying Process , Buying motives, Theories of Buyer Behaviour, Maslow's hierarchy of needs , Economic theory , Learning theory , Psychoanalytic theory , Howard Sheth model - **Market segmentation**, Concept, meaning, need, steps in segmentation, basis of segmentation, targeting and positioning. (12 Hrs)

B.COM CORPORATE SECRETARYSHIP

UNIT III

Marketing Mix I

Product, Concept of product, attributes, levels, objectives, policies, product mix & line, New Product Development, Product Life Cycle, product failures, branding and packaging strategies, labelling – **Price**, Meaning and definition, significance, objectives, factors influencing pricing, kinds of pricing decisions, pricing problem, pricing discrimination. (15Hrs)

UNIT IV

Marketing Mix II

Place, Channel of Distribution, meaning, importance, levels and gaps in COD, marketing middlemen, Kinds of channel members (major channel types), functions of middlemen, difference between channels of distribution and physical distribution – **Promotion**, Meaning, objectives, strategies, elements of the promotion mix (in brief), Meaning, objectives, advantages and disadvantages of advertising, personal selling, sales promotion, publicity and public relations (12 Hrs)

UNIT V

Marketing in the New Millennium

Innovations in marketing, De-marketing, Re-marketing, Over Marketing, Meta Marketing, Virtual marketing, Green marketing, Global marketing, Services marketing - Convergence and Future development, Interactive TV, SMS Marketing, Social media promotion techniques (9 hrs)

TEXT BOOKS:

Dr.C.B.Gupta& Dr. N. Rajan Nair, Reprint 2018, Marketing Management, Sultan Chand & Sons, New Delhi, 19Th Revised Edition

REFERENCE BOOKS

- Philip Kotler. Reprint 2016). Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
- Dr. N. Rajan Nair. (Reprint 2015). Marketing, Sultan Chand & Sons. New Delhi
- K.S.Chandrasekar. (Reprint 2014). Marketing Management Text and Cases, Tata McGraw Hill, New Delhi.

Weblinks

<https://subjectquery.com/marketing-nature-scope-functions-importance/>

<https://www.businessmanagementideas.com/management/marketing-mix/product-concept-meaning-and-development/4483>

<https://www.economicdiscussion.net/marketing-2/brand/what-is-branding/32274>

<https://corporatefinanceinstitute.com/resources/knowledge/deals/middleman/>

<https://hbr.org/2019/02/why-great-innovation-needs-great-marketing>

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.
(Effective for the batch of candidate admitted during the year 2018---2019)
B.COM CORPORATE SECRETARYSHIP

Youtube Links

<https://www.youtube.com/watch?v=LLvV2faRhwo>
<https://www.youtube.com/watch?v=pNPDABjxcvo>
<https://www.youtube.com/watch?v=UL6imegssbQ>
<https://www.youtube.com/watch?v=luEQUFWJ6oY>
<https://www.youtube.com/watch?v=Jm9la1ARvus>
<https://www.youtube.com/watch?v=MvsDmit6wYA>
https://www.youtube.com/watch?v=z_YWgN5TIUA
<https://www.youtube.com/watch?v=xmPNFmWRUcs&t=277s>

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

1. Class discussion on how grocery retailers will compete with the combined Amazon/Flipkart?
2. Imagine that famous brand took over your company. Write down at least 3 changes your favorite brand might make. For example, Apple might revamp your packaging, Google might simplify your product's user experience etc. This exercise helps you consider new ways to create brand experiences for your customers.
3. Various promotional tactics that can be used for marketing a product. Have students come up with tactics and list all the tactics on the white board (ex: billboards, print, direct mail, etc.). Explain why it was selected and how it will be used.
4. Pricing techniques which will be suitable for a newly developed product.
5. Group Activity - Divide students into teams. Have each team develop an Earth Day advertisement for a product of their choice
6. Demonstrate the 4 p's for the well known product in the market
7. Class activity - each team to reimagine a new brand name and logo for an existing company.
8. Connections & Puzzle – related to various terms in marketing.

B.COM CORPORATE SECRETARYSHIP

COURSE OUTCOMES:

On the Completion of the course the student will be able to:

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO1	Analyze the relevance of marketing technologies, concepts, principles, theories, analytic techniques, and facts used in the global business environment for effective and ethical decision making	4	An
CO2	Integrate segmentation, Targeting and positioning to create, capture and deliver value to consumers through the application of universal consumer behaviour theories	4	C
CO3	Formulate the product and price mix based on the business situation, management resolution and ethical solution to serve consumer needs	4	C
CO4	Develop a marketing plan to generate better sales and profits through cutting edge promotion techniques and unique distribution methods for business sustainability.	4	E
CO5	Outline the innovative and digital tools to develop marketing strategies for the new age consumer.	4	An

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.
(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

ALLIED II – MANAGERIAL ECONOMICS

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship) & B.B.A**

COURSE CODE:15UCOM308	YEAR / SEMESTER: I / II	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 5	TOTAL TEACHING HOURS:75

GENERAL OBJECTIVE:

To develop the ability to apply the concepts, tools and techniques of economics in analyzing and interpreting business decisions

COURSE OBJECTIVES (Co):

Co No.	COURSE OBJECTIVE
Co 1	To introduce managerial economics as a discipline, its basic concepts and objectives of the firm.
Co 2	To explore the approaches to demand , supply and forecasting techniques
Co 3	To examine cost and production concepts
Co 4	To understand pricing under different market structures
Co 5	To learn about basic macroeconomic concepts, risk and uncertainty.

UNIT I

Introduction

Introduction, Definition, nature, scope and importance of managerial economics, managerial economics in Decision Making - basic concepts, Opportunity Cost, Accounting Profit, Economic Profit, Incremental and Marginal Concepts, Time and Discounting Principles - Firm, objectives, theories of firm - **Role and responsibilities of a managerial economist.**

UNIT II

Demand and Supply Functions

Utility analysis, cardinal - ordinal utility analysis, Consumer equilibrium, Price, Income and Substitution Effect.

B.COM CORPORATE SECRETARYSHIP

Demand function and Meaning of Demand, determinants and distinctions of demand, Law of demand - Demand forecasting - Elasticity of demand, Price, income, cross, advertisement elasticity of demand

Supply Functions, Law of supply, Elasticity of supply - Equilibrium

UNIT III

Production and Cost

Production function, Short run and long run production function - Economies and diseconomies of Scale - Cost concepts, Classification, cost functions - cost control and cost reduction.

UNIT IV

Markets

Revenue concepts – markets and pricing - price and output determination under perfect competition - monopoly - discriminating – monopoly - monopolistic competition - oligopoly - Pricing objectives and methods.

UNIT V

Decision Making

Decision making under risk and uncertainty – National income and business cycles – role of government in market economy.

TEXT BOOK:

- P.L. Mehta (2016), Managerial Economics – Analysis, Problems and Cases, Sultan Chand & Sons
- Sankaran.S (2015), Managerial Economics, Margham Publications.
- REFERENCE BOOKS
- H. Craig Peterson, W. Chris Lewis, Sudhir K. Jain (2006) 1st impression, Pearson Education
- D.M. Mithani (2005), Managerial Economics – Theory and Applications, 4th enlarged edition, Himalaya Publication House
- Atmanand (2004), Managerial Economics, 1st edition, Excel Books

WEB RESOURCES:

- <http://www.slideshare.net/rameshwarpatel/concepts-of-managerial-economics>
- <http://mbadiscussions.com/fundamental-concepts-managerial-economics-4112.html>
- http://www.comp.nus.edu.sg/~ipng/mecon/sg/01int_sg.pdf
- <http://www.cepe.ethz.ch/education/ManagerialEconomics/lecture3a.pdf>
- <https://www.extension.iastate.edu/agdm/wholefarm/html/c5-207.html>
- <http://www.smetoolkit.org/smetoolkit/en/content/en/416/Demand-Forecasting>

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.

(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

YOU TUBE LINKS

- <https://www.youtube.com/watch?v=TNxg1auV2AM>
- <https://www.youtube.com/watch?v=Nz-vwRLcQo0>
- <https://www.youtube.com/watch?v=ucJBO9UTmwo>
- https://www.youtube.com/watch?v=Z9e_7j9WzA0
- https://www.youtube.com/watch?v=Y5jr_zv2Y9M

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

S.NO.	DESCRIPTION OF ACTIVITY	TOPICS
1.	Group Discussion: "Managerial Economists in the modern world"	Role and responsibilities of a managerial economist
2.	Open forum: Methods of cost control	Cost control and cost reduction.
3.	MCQ quiz: Demand	Demand Function
4.	Article review on Global Financial crisis	Exposure to economic environment of business and decision making
5.	Case study on uncertainty	Decision making under risk and uncertainty
6.	Group discussion: Differential pricing	Pricing objectives and method

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),Chennai-34.

(Effective for the batch of candidate admitted during the year 2018---2019)

B.COM CORPORATE SECRETARYSHIP

COURSE OUTCOMES:

On the Completion of the course the student will be able to:

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO1	Examine the different economic concepts in decision making and compare the different theories of the firm.	4	An
CO2	Critically evaluate the concept of consumer equilibrium in cardinal and ordinal utility analysis, demand and supply.	4	C
CO3	Compare and contrast the short run and long run production function and cost functions and analyse economies and diseconomies of scale.	4	An
CO4	Evaluate the market type based on competition for determination of price and output.	4	E
CO5	Analyse the factors that cause risk and uncertainty in business.	4	An

***R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

**Choice Based Credit System
Course of Study for the batch of
Candidates admitted in 2017-2018**

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

CORE V -CORPORATE ACCOUNTING

**COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management),
B.Com (Corporate Secretaryship)**

SUBJECT CODE:14UCOM320	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER: III

COURSE OBJECTIVES:

- To facilitate the understanding of Corporate Accounting in General
- To give a comprehensive understanding of the system of Corporate Accounting
- To develop skill, related to critical thinking and problem solving
- To facilitate the understanding of the format of P&L account and B/S of the companies as per new schedule with reference to all chapters

UNIT- I

Issue and underwriting of shares and debentures

Issue of shares and debentures, various kinds, Forfeiture, Re-issue – Underwriting of shares and debentures. (12 Hrs)

UNIT -II

Redemption of shares and debentures

Redemption of preference shares and debentures – Profits prior to incorporation.

(13 Hrs)

UNIT- III

Final Accounts of Company

Preparation of company final accounts, preparation of Balance Sheet of companies.

Computation of Managerial Remuneration as per new schedule VI

(15 Hrs)

UNIT -IV

Goodwill Valuation

Valuation of goodwill and shares

(10Hrs)

UNIT- V

Alteration of share capital

Alteration of share capital, internal reconstruction and reduction of capital.

(10 Hrs)

PROBLEMS IN ALL UNITS. PROBLEM: THEORY RATIO= 80:20

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

TEXT BOOK

- T.S.Reddy and A.Murthy, (2018) Corporate Accounting-Vol.I, Margham Publishers, Chennai, Revised 6th Edition

REFERENCE BOOKS

- S.P.Jain and K.LNarang, (2017) Corporate Accounting, Kalyani Publishers, New Delhi, 10th Edition.
- S.N.Maheswari and Suneel Maheswari,(2011) Corporate Accounting, Vikas Publishing, Noida

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- Working in teams to solve a problem in issue of shares with forfeiture and reissue
- Activity -Mock Stock
- To pick out any company which has recently undergone for alteration or reduction of capital and submit report on the same
- Crossword puzzle to understand the terminologies used in final statement of accounts
- Corporate Quiz
- Case study analysis by taking two different companies and their accounting process-
Two girls will do presentation
- MCQ's in the subject to test their in-depth knowledge
- Explanation of final accounts of companies according to Revised Schedules

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

CORE VI -PRACTICAL AUDITING

COMMON TO B.Com (Accounting & Finance), B.Com (Corporate Secretaryship)

SUBJECT CODE:14UCOM333	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER: III

COURSE OBJECTIVES

- To understand the practicalities of auditing
- To enable the practical application of acquired theoretical knowledge
- To have an overview of Auditing Standards

UNIT I

Introduction to Auditing

Definition of Audit, Difference between auditing and accountancy, Scope of auditing, Objectives of auditing, Materiality in auditing, efficiency audit, Propriety audit, Techniques of auditing, Standards of auditing – Meaning of internal check, Nature and scope of internal audit, Financial vs. operational audit, Internal control - nature and scope, Verification of evidence, Detailed checking vs. sample checking, Internal audit and statutory audit, Interface between internal auditor and statutory auditor – Audit programme , meaning, advantages and disadvantages – Audit note book, Meaning and content – Audit working papers, Objects, essentials, responsibility, protection and preservation and ownership of working papers.

(15 Hrs)

UNIT II

Vouching

Vouching of cash transactions – Trading transactions – Audit of ledger, Scrutinizing of ledgers, Bought ledger, Sales ledger, General ledger, main journal, outstanding liabilities, assets, scrutinizing of expense accounts, income accounts, assets accounts, liabilities, balance sheet audit, direct confirmation of balances, capital and revenue expenditure. (12 Hrs)

UNIT III

Verification

Verification and valuation of **assets and liabilities** (14 Hrs)

UNIT IV

Appointment of Auditor

Appointment of first auditor, Filling of casual vacancy, Ceiling on number of audits, Appointment of auditor of Government company, Auditor's remuneration, Removal of auditors, Qualifications and disqualifications, Powers and duties of auditors / liabilities of auditors - Cost Audit, appointment of cost Auditor, - Reporting (13 Hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.
(Effective for the batch of candidates admitted during the year 2017-2018)
B.COM (CORPORATE SECRETARYSHIP)

UNIT V

EDP Audit

Impact of computerization on audit approach, Type of internal control in a computer-based system, Approaches to EDP Auditing, Auditing around with the computers, Auditing with computers, Auditing through computers (6 Hrs.)

TEXT BOOK

- Dinkar Pagare., Reprint 2017, Principles and Practice of Auditing, [Sultan Chand & Sons](#), 11th Revised Edition,

REFERENCE BOOKS

- [B. N. Tandon](#), [S.Sudharsanam & S.Sundharabahu](#), (2009), Practical Auditing, S.Chand & Sons New Delhi, 14th Edition
- Shri. Vengadamani, (2017), Practical Auditing, Margham Publication, Chennai.
- Pradeep Kumar, (2018) Baldev Sachdeva and Jagwant Singh Auditing Principles and Practices, Kalyani Publishers 14th Revised edition

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

1. Mystery box: Pick a chit and answer questions on Principles and Standards of Auditing
2. Wheel of fortune: Solve the puzzle by calling out letter. Guess the word and win points by spinning the wheel
3. Case Study Analysis: An Auditor's report and his audit notebook will be analysed and presented
4. Group Activity: Stock Audit on Impression Stall
5. **Presentation on verification of Assets and Liabilities**
6. Family Feud – A Classroom Adaptation – Different groups will try to give the most popular response of a survey question related to Practical Auditing.
7. Prepare a report by vouching existing company's vouchers
8. Vouching and verification of Akriti accounts.

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

CORE VII – LEGAL SYSTEM OF BUSINESS

COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),

B.Com (Corporate Secretaryship)

SUBJECT CODE:15UCOM310	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER: III

COURSE OBJECTIVES

- Students are expected to possess the basic knowledge of Commercial Acts and its application
- To create an awareness and understanding of the regulations of different Acts

UNIT- I

The Indian Contract Act, 1872

Law of Contracts – Essential Elements of a Contract - Offer and Acceptance – Consideration -Legality of Object - Classification of Contracts - Void and voidable agreements, Contingent Contracts - Performance of Contracts - Quasi Contract - Discharge of Contracts - Breach of Contracts. (16 Hrs.)

UNIT -II

The Sale of Goods Act 1930

Definition – Sale and Agreement to Sell, Condition and Warranties - Transfer of Property – Performance of contract of Sale.

Special Contracts

Indemnity and Guarantee, Contract of Indemnity and guarantee, Distinction - Extent of surety's liability, Kinds of guarantee, Rights of surety, Discharge of surety.

Bailment and Pledge – Meaning, Requisites of bailment, Classification of bailment, Duties and rights of Bailor and Bailee, Finder of goods, termination of bailment, pledge, rights of pawnor and pawnee, pledge by non owners. (14 Hrs.)

UNIT –III

Intellectual Property Rights

The Patents Act, 1970 – The Copyright Act, 1957 – The Trade Marks Act, 1999 - Geographical Indication - Cyber Laws - Cyber Crime –Introduction, Impact of cyber crime - privacy and cyber crime – investigation - global trends in cyber laws - cyber ethics.

(10 hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.
(Effective for the batch of candidates admitted during the year 2017-2018)
B.COM (CORPORATE SECRETARYSHIP)

UNIT –IV

Money Laundering Act 2002

Definitions, Punishment, Obligation of banking companies, Financial Institutions – offences-
RBI Guidelines on KYC (Know Your Customer) (8 Hrs)

UNIT –V

The Consumer Protection Act, 1986

Rights and Remedies available to the Consumers-Shops and Establishment Act (12 Hrs)

TEXT BOOK

- Kapoor, N.D, (2014), Elements of Mercantile Law, Sultan Chand and Sons.

REFERENCE BOOKS

- Bare Acts
- Mrs.S.Sumathi & Prof.P.Saravanel (2013) Legal Systems in Business, Himalaya Publications, 7th Edition
- Avatar Singh (Reprint 2008) Principles of Mercantile law, Eastern Book Co, India

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill
Development

(Course faculty may conduct any, all or any other activities as well)

- Presentation on cyber law and security
- QUIZ session relating to the topic money laundering Act.
- Case Study analysis on topics related to the subject.
- Bingo puzzle: Bingo grid will be circulated to the students. Questions to be displayed on the screen answers to be matched with the bingo grid.
- Mock court on the cases given
- create a mock contract between two friends considering all elements of contracts
- Group discussion on recent topics related to the course
- Crossword on contract Act.
- Voice out activity: Discussion on money laundering Act..
- MCQ worksheet will be given to the students to familiarize them with the topic sale of goods

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

**ALLIED III – ENTREPRENEURSHIP DEVELOPMENT AND SMALL BUSINESS
MANAGEMENT**

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship), B.Com (Hons), B.B.A & B.A. Economics**

SUBJECT CODE: 15UMAN306	THEORY	100 MARKS
--------------------------------	---------------	------------------

CREDITS: 5

TEACHING HOURS: 75

SEMESTER: III

COURSE OBJECTIVES:

- To present the various aspects of entrepreneurship for successful business venture
- To understand the key concepts and ideas to run family owned business
- To apply theory into practice

UNIT I

Concept of Entrepreneurship

Entrepreneurship – Meaning, Types, Qualities of an Entrepreneur, Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneur-Economic development and entrepreneurial growth (15 hrs)

UNIT II

Entrepreneurship process

Innovation & entrepreneurship-Idea generation- Business research and opportunity analysis, Feasibility study - Marketing, Finance, Technology & Legal Formalities-Project appraisal, Preparation of Project Report (15 hrs)

UNIT III

Steps for establishing an unit

Steps for Setting up a Business: Registration, Licensing, Funding, ownership structure and legal formalities, Entrepreneurship development & funding agencies (20 hrs)

UNIT IV

Family business management

Family owned business-meaning, importance, types, history, pitfalls, succession issues.

Strategies for improving family business performance, Professional Vs family entrepreneurs, Women inheritance- Women entrepreneurship (13 hrs)

UNIT V

Business plan

B-Plan writing- Meaning, process, detailing and contents of a B-plan, features of a good B-plan, Types of B-Plans (12 hrs)

TEXT BOOK

- Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai-17, sixth Edition.

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

REFERENCE BOOKS

- Charantimath Poonima,(Reprint 2014.),Entrepreneurship development-Small Business EnterprisesPearson Education, Seventh Edition
- Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt.Ltd.
- Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai
- E. Gordon & K. Natrajan(Reprint 2017) Entrepreneurship Development, Himalaya Publishing House,2013
- Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small Business Management. Sultan Chand & Sons. Fifth Edition

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

1. “Jobs 2013” – Steve Jobs success story will be screened in the class.
2. Puzzles and Crosswords related to entrepreneurship.
3. Debate on the topic – “Being entrepreneur affects the personal life”
4. MCQ test will be conducted after completion of the syllabus.
5. Business on campus – Recycle and sell for Profit.
6. SD-Project Report to be prepared by the students and to be presented in class by each group
7. Entrepreneurship Card Set Group Activity- This group activity is a way to get students thinking creatively and cooperatively from the perspective of a business owner. Eg: what would you do if you received a bad review from a customer?
8. Mini lecture on suggested topics.

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

ELECTIVE I--LEGAL ADVOCACY

SUBJECT CODE:15UCOM313	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 5

TEACHING HOURS: 75

SEMESTER: III

COURSE OBJECTIVES:

- To provide an overview of Law and Practice in India.
- To enable an understanding of the Judicial system

UNIT I

Procedure for filing a law suit- courts and court procedure. (10 Hrs)

UNIT II

Broad Framework of the Constitution of India: Fundamental Rights, Directive Principles of State Policy - Ordinance Making Powers of the President and the Governors - Legislative Powers of the Union and the States - Freedom of Trade, Commerce and Intercourse - Constitutional Provisions relating to State Monopoly - Judiciary, Writ Jurisdiction of High Courts and the Supreme Court - Different Types of Writs - Habeas Corpus, Mandamus, Prohibition, Quo Warranto and Certiorari

(15 Hrs)

UNIT III

Code of Civil Procedure - Elementary Knowledge of the Structure of Civil Courts, their Jurisdiction - Basic Understanding of Certain Terms - Order, Judgment and Decree, Stay Of Suits, Res Judicata - Indian Penal Code and Criminal Procedure Code - Important Definitions and Salient Features, Mens Rea - Cognizable and Non-Cognizable Offences, Bail, Continuing Offences, Searches, - Limitation for taking Cognizance of Certain Offences
Law relating to Essential Commodities, Weights and Measures - Overview of Essential Commodities Act, 1955 - Objects - Powers of Central Government - Seizure and Confiscation of Essential Commodities - Summary Trial - The Legal Metrology Act, 2009

(20 Hrs)

UNIT IV

Law relating to Registration of Documents - Registration of Documents - Compulsory and Optional - Time and Place of Registration - Consequences of Non-Registration - Description of Property - Miscellaneous Provisions

(15 Hrs)

UNIT V

Right to Information - Salient Features of the Right to Information (RTI) Act, 2005 - Objective -Public Authorities & their Obligations - Designation of Public Information Officers (PIO) and their Duties -Request for Obtaining Information - Exemption from Disclosure -Who is excluded - Information Commissions (Central & State) and their Powers - Appellate Authorities - Penalties - Jurisdiction of Courts - Role of Central/State Governments

(15 Hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.
(Effective for the batch of candidates admitted during the year 2017-2018)
B.COM (CORPORATE SECRETARYSHIP)

TEXT BOOKS

- Introduction to the Constitution of India – Dr. Durga Das Basu, 22nd Edition, Reprint 2015, Lexus Nexus Publication

REFERENCE BOOKS

- Right to information Law and Practice- Justice Rajesh Tandon, 2016 Reprint, Lexus Nexus Publication
- Right to Information Act 2005-A Practical Guide- V.K.Pamecha-3rd Edition, Reprint 2013
- The Constitution of India-P.M.Bakshi, 13th Edition ,Reprint 2016, Universal Publication
- Right to Information Act 2005-U.N.Gupta-2009 Reprint, Atlanta publication

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- MCQ worksheet will be given to the students to familiarise them with the topic unit 2.
- QUIZ session relating to the topic unit 1.
- **Presentation Case Study analysis on topics related to Right to information Act**
- Bingo puzzle: Bingo grid will be circulated to the students. Questions to be displayed on the screen answers to be matched with the bingo grid.
- Role play with a court set up
- Presentation on UNIT 5
- Crossword on UNIT 2
- Voice out activity: current topics
- Activity on video: Analyse the video the answer the questions posted to class

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.
(Effective for the batch of candidates admitted during the year 2017-2018)
B.COM (CORPORATE SECRETARYSHIP)

CORE VIII - ADVANCED CORPORATE ACCOUNTING

COMMON TO B.Com (Accounting & Finance), B.Com (Corporate Secretaryship)

SUBJECT CODE:15UCOM335	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER: IV

COURSE OBJECTIVES

- To facilitate the understanding of Corporate Accounting in General
- To give a comprehensive understanding of the system of Corporate Accounting
- To develop skill, related to critical thinking and problem solving
- To facilitate the understanding of the format of P&L a/c and B/S of the companies as per new schedule VI with reference to all Chapters 14

UNIT - I

Amalgamation

Amalgamation –Absorption and External Reconstruction of a company – (Inter company investments excluded) as per AS-14 (15 Hrs)

UNIT – II

Liquidation Accounting

Liquidation, Statement of affairs and deficiency accounts, Liquidator’s final statement of receipts and payments. (10 Hrs)

UNIT – III

Insurance Accounts

Final Accounts of Insurance companies including Balance sheet (15 Hrs)

UNIT - IV

Bank Accounts

Final Accounts of Banking companies including Balance sheet (10 Hrs)

UNIT – V

Accounting for Holding Companies

Accounting for Holding Companies (Inter company investments excluded) Preparation of and consolidated Balance Sheet as per AS-21. (10 Hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.
(Effective for the batch of candidates admitted during the year 2017-2018)
B.COM (CORPORATE SECRETARYSHIP)

PROBLEMS IN ALL UNITS. PROBLEM: THEORY RATIO = 80:20

TEXT BOOK

- T.S.Reddy and A.Murthy (2017) Corporate Accounting Margam Publishers. Chennai-17, 2nd Edition.

REFERENCE BOOKS

- S.P.Jain and K.L Narang. (2017) Advanced Accountancy, Kalyani Publishers, New Delhi, 10th Edition.
- M.C.Shukla and T.S.Grewal. (2016) Advanced Accounts Vol2 I.S Chand & Sons. New Delhi, 13th Edition 1997

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- Discussion on the meaning of Amalgamation, absorption and external reconstruction and the difference between internal and external reconstruction
- Questions based on videos displayed in class
- Explanation of problems and answers through presentation -Insurance companies, banking companies and Holding companies
- Bank merger in India-A case study
- **Assignment in accounts of holding companies**
- Read about how the insurance process works and discover what roles the insurance company and the policyholders play.
- Evaluate a case study to see how one policyholder's insurance choices affected her financially.
- Crossword puzzle on the account's terminologies of all the units

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

CORE IX – INTERNATIONAL TRADE

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship), B.Com (Honours)**

SUBJECT CODE: 15UCOM333	THEORY	100 MARKS
--------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER:IV

COURSE OBJECTIVES:

- To introduce the students to basics of international trade
- To understand the role of various institutions in facilitating international trade

UNIT I

Introduction

Meaning, nature, features and importance of international trade, domestic vs. international trade, Theories of international trade – comparative cost advantage – modern theory of international trade, terms of trade. (12 Hrs)

UNIT II

International payments

Rate of exchange–meaning–determination–fixed vs.flexible rate of exchange,Balance of Payments – structure–BOT vs.BOP- equilibrium – disequilibrium-causes-corrective measures. (12 Hrs)

UNIT III

Trade policy

Free trade vs protection – advantages – disadvantages – importance, tariffs and quotas – effects – types of quotas – effects of quotas, exchange control – meaning – objectives – techniques – methods – merits and demerits (12 Hrs)

UNIT IV

International Institutions and international liquidity

IMF, IMF and international liquidity, The World Bank, International Financial Corporation (IFC), International Development Association (IDA), Euro – Dollar Market, UNCTAD, GATT, WTO (12 Hrs)

UNIT V

India's Foreign Trade

Foreign trade in India – value – composition – direction, India's BOP, Foreign Trade Policy, FEMA, India and WTO (12 Hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.
(Effective for the batch of candidates admitted during the year 2017-2018)
B.COM (CORPORATE SECRETARYSHIP)

TEXT BOOK

- D.M. Mithani, (2016), International Economics, Himalaya Publishing House, Mumbai

REFERENCE BOOKS

- S. Sankaran,(2015), International Trade, Margham Publication
- H L Bhatia, (2006), International Economics, Vikas Publishing
- Francis Cherunilam,(2008), International Economics, Mcgraw Hill Publication.
- Misra and Puri, (2015) Indian Economy, 33rd edition, Himalaya Publishing House, Mumbai

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- **Presentation on inputs analyzing the reasons for fluctuation of exchange rates for 6 months**
- Analyze and list out sectors in which India is transforming into Manufacturing superpower (Need for Importing of such goods has reduced)
- Think Pair Share on how inflation or deflation rate affect international trade
- **Debate on products under free trade and protection**
- Case Study Analysis on the primary goods imported and exported by India from 2010-2020.
- Assignment on What are the International Institutions that impact trade and how they enable International Trade
- Case study discussion on Foreign Trade Policy
- Rapid fire quiz on Import quotas and Tariffs

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

CORE X - DRAFTING & CONVEYANCING

SUBJECT CODE:14UCOM340	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER:IV

COURSE OBJECTIVE:

- To acquaint the students with the fundamentals of effective Drafting and Conveyancing techniques

UNIT I

FUNDAMENTAL PRINCIPLES OF DRAFTING & CONVEYANCING

Fundamental Principles Of Drafting – General Principles Of Conveyancing – Meaning – Basic Requirements, – Practices, Recitals, Considerations, Stamping And Witnesses – Consideration Of Operative Words – Exceptions And Reservations – Habendum – Testimonium – Signature – Attestation – Notary – Endorsement And Supplement Deeds

(15 HRS)

UNIT II

DRAFTING OF DEEDS

Description of Deed – Partnership Deed – Deed of Gift – Deed of Sale, Mortgage, Pledge, Hypothecation, Lease and Partition, Release and Settlement

(12 Hrs.)

UNIT III

AGREEMENTS

Trade Related Agreements-Dealership, Agency, Export and Memorandum of Understanding- Hire Purchase Agreement-Power of Attorney, Affidavit, Will

(13 Hrs.)

UNIT IV

COMPANY MEETING- DOCUMENTS

Notice-Agenda-Resolutions and Minutes- Reports and Minutes- Reports-Director's Report, Chairman Speech

(10 Hrs.)

UNIT V

PETITIONS AND APPLICATIONS

Drafting of Petitions and Applications before the company law Courts

(10 HRS.)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

TEXT BOOKS

- Legal Drafting for Layman , Nabhi's Board of Editors , February 2007 Edition
- GadeVeera Reddy, The Drafting, Pleadings and Conveyancing (the practical training) ,Sujatha Law Books Private Limited, Hyderabad

REFERENCE BOOKS

- Sharma R C & Krishna Mohan ,Business Correspondence and Report Writing
- ICSI Study Material , Secretarial Practice relating to Economic Laws

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

1. Scrap book – documents related to company meeting.
2. Attend an AGM and draft the minutes for the same.
3. Class test on the various format of drafting a deed.
4. **Written assignment on mortgage deed and pledge agreement .**
5. Worksheet to identify various concept in company meetings.
6. Group discussion on various components of a deed.
7. MCQ test after completion of the entire syllabus.
8. Mini lecture on suggested topics.

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

ALLIED IV- CORPORATE DUE DILIGENCE

SUBJECT CODE:17UCOM315	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS :5

TEACHING HOURS: 75

SEMESTER: IV

COURSE OBJECTIVES:

- To facilitate the students to understand the concept of due Diligence When, Why, How and Where is due diligence applied.
- To enable the students to understand the viability of gathering information about an organization or party to identify issues during a contractual relationship.
- To prepare students on gaining practical and theoretical knowledge to avoid claims of negligence.

UNIT I

Introduction

Due Diligence- Introduction & Meaning-- Purpose – Difference between Due Diligence and other Audits - Steps in Due Diligence - Important factors to be kept in mind before, during and after Due Diligence- Types of Due Diligence – Finance, Legal, Management and Others Benefits and limitations in Due Diligence (15 Hrs)

UNIT II

Due Diligence on Issue of Securities - SEBI (Issue of Capital and Disclosure Requirements), Regulations - Due Diligence on IPO / FPO - Due Diligence on Preferential Issue - Due Diligence on Employee Stock Option - Due Diligence on Bonus Issue - Due Diligence on Rights Issue - Due Diligence on Debt Securities (15 Hrs)

UNIT III

Due Diligence on Global Depository Receipts - Types of Depository Receipts - Regulatory framework of Depository Receipts within and outside India - Indian Depository Receipts Rights Issue of Indian Depository Receipts (15 Hrs)

UNIT IV

Due Diligence on Mergers and Amalgamations - Due Diligence Process - Activity Chart for Due Diligence - Preparation of Scheme of Amalgamation - Impact of Due Diligence on Valuation - HR and Cultural Due Diligence - Corporate Governance -Due Diligence - Environmental Due Diligence (15 Hrs)

UNIT V

Due Diligence Report and Compliance Management - Format of Due Diligence Report - Important Contents of Due Diligence Report - Possible Hurdles in Due Diligence - How to overcome the hurdles in Due Diligence - Sample Due Diligence Questionnaire- Compliance Management – Meaning - Significance of Corporate Compliance Management - Role of Information Technology in Compliance Management (15 Hrs.)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

TEXT BOOKS

- The Art of M& A Due Diligence (2010) – Alexandra Reed lajoux, Charles M. Elson, Mc Graw Hill
- Due Diligence (2017)– Peter Howson, Taylor and Francis Ltd
- Due Diligence Handbook (2010) – William M. Crily, AMACOM

REFERENCE BOOKS

- ACS- Study Material-The Institute of Company Secretaries of India
- Companies Act 2013, (2014) Taxmann Publication (P) Ltd.
- Bare Acts – Companies Act, 1956 and Companies Act, 2013 and other relevant Acts
- Regulations / Rules / Guidelines / Circulars issued by SEBI / RBI / MCA, etc.

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- Draft due diligence report for a company.
- Crossword on UNIT 1
- Voice out activity: each student to present about each companies due diligence
- MCQ worksheet will be given to the students to familiarise them with the topic unit2.
- QUIZ session relating to the topic unit 3.
- Case Study analysis on topics related to the subject.
- Bingo puzzle: Bingo grid will be circulated to the students. Questions to be displayed on the screen answers to be matched with the bingo grid.
- Flip classroom : topics would be given on previous day and interaction with faculty and students on the topic will be dealt
- Activity on video: Analyze the video and answer the questions posted to class
- Analysis due diligence report for a company and class discussion based on the report

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

**INTERDISCIPLINARY ELECTIVE
EMOTIONAL INTELLIGENCE**

SUBJECT CODE: 11UELE302F	YEAR / SEMESTER: II/III	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 5	TOTAL TEACHING HOURS: 75

GENERAL OBJECTIVE : To enable students to gain practical knowledge and skills that help individuals to become fluent in understanding the language of emotions

COURSE OBJECTIVES:

Co No.	COURSE OBJECTIVE
CO1	To create emotional Intelligence
CO2	To provide an understanding of individual differences
CO3	To acquaint students with the ability to develop positive traits
CO4	To acquaint students with the ability to manage or control negative traits
CO5	To emphasize the importance of emotions in managing everyday negotiations

UNIT I- INTRODUCTION

Emotional Intelligence –Meaning, Benefits, Importance of emotions - Self Awareness, Self awareness Competencies - History of Emotional Intelligence (15 hours)

UNIT II -PERSONALITY ANALYSIS

Distinct Personality Type-Hand writing Analysis, Listening Profile , Self Esteem, Will power, Confidence, Psychological Needs - Colour preference (15 hours)

UNIT III- POSITIVE TRAITS

Humour and Happiness- Empathetic ability-Sensitivity profile-Empowered personality- Self Empowerment (15 hours)

UNIT IV- NEGATIVE TRAITS

Anger Management -Negative Syndrome and Attitude-Negative thinking-Guilt quotient-Stress and Emotion-Adapting to Loneliness (15 hours)

UNIT V-DEVELOPMENTAL STEPS

Psychological growth and adjustment- Personal Development plan-Successful Negotiator- Personal SWOT Analysis -Celebrating Life (15 hours)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34.

(Effective for the batch of candidates admitted during the year 2017-2018)

B.COM (CORPORATE SECRETARYSHIP)

TEXT BOOK

- Study Material

REFERENCE BOOKS

- What's Your Emotional IQ, Dr.Aparna Chattopadhyay,Pustak Mahal,May 2004.
- Emotional Intelligence In A Week,Jill Dann,Hodder & Stoughton,10th Edition,2007.

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- Conduct a SWOT analysis of yourself. Jot down your strengths, weakness, opportunities and your threats and do a self analysis.
- Conduct a Handwriting analysis for your friend.
- Scrap book – depicting various emotions from a magazine.
- “Dollhouse” – Create a human miniature depicting any emotion with the help of newspapers only (each group 1 model)
- Ted talks related to depression and stress.
- Connections – related to various types of emotions
- Conduct a mock Personality Development Programme in the class.
- “Inside Out” movie to be screened in the class.
- Assignment on 5 values that you cherish in your life
- **Role play on various emotions**
- Mini lecture on suggested topics.

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS),CHENNAI-34.

DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2016-2017)

Choice Based Credit System
Course of Study for the batch of
Candidates admitted in 2016-2017

DEPARTMENT OF CORPORATE SECRETARYSHIP

(Effective for the batch of candidate admitted during the year 2016-2017)

CORE XI – ELEMENTS OF COST ACCOUNTING

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship)**

SUBJECT CODE:14UCOM347	THEORY	80 MARKS
SUBJECT CODE: 14UCOM347P	PRACTICAL	20 MARKS

CREDITS: 4

TEACHING HOURS: 60

THEORY: 40

SEMESTER:V

PRACTICALS:20

COURSE OBJECTIVES

- To facilitate the student to be aware of computation of cost related to products and services
- To promote analytical and critical ability.
- To facilitate the students to know about the operations of funds in business
- To pave way for future financial decision makers

UNIT I

Nature and Scope of Cost Accounting

Cost analysis, concepts and Classifications. Installation of costing systems, cost centers and profit centers. **Cost sheets, tenders and quotations** - Reconciliation of Cost and Financial Accounts. **(6 Hrs.)**

UNIT II

Material and Labour Costing

Material purchase control, Level, aspects, need and essentials of material control, Stores control, Stores Department. EOQ, Stores records, ABC analysis, VED analysis, Material costing, Issue of materials - FIFO, LIFO, WAM, Market price, and Standard price method. (As per AS-2)

Labour cost - Computation and control, Time keeping, basic wage payment calculation, Idle time and overtime. Labour turnover, Causes and Effects of labour Turnover

(8 Hrs.)

UNIT III

Overheads Costing

Classification, Allocation, Apportionment and Absorption, Accounting and control of overheads, Manufacturing, Administration, Selling and Distribution. (Primary and Secondary Distribution). Machine Hour Rate (excluding over & under absorption), Activity based costing.

(8 Hrs.)

UNIT IV

Methods of costing

Different methods of costing, Job, Batch, Contract costing. (With escalation Clause). Transport Costing.

(8 Hrs.)

UNIT V

Process costing

Normal loss - Abnormal loss - Abnormal gain - Equivalent production - Joint Products and By – Products -Methods – Terminologies - Spoilage, Wastage, Scrap, Defective,

(10 Hrs.)

PROBLEMS IN ALL UNITS: PROBLEM: THEORY - 80:20

TEXT BOOK

- T.S. Reddy & Hari Prasad Reddy (2011) Cost Accounting and Management accounting, 4th Edition, Margham Publications. Chennai-17

REFERENCE BOOKS

- Jain S.P. and Narang K.L. 2004. Cost Accounting. 7th Edition. Kalyani Publishers. New Delhi.
- Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. 5th Edition. S.Chand & Co. New Delhi 2001.
- Saxena and Vashist. 2010. Cost Accounting. 5th Edition. Sultan Chand & Sons. New Delhi. 2002.

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- Rapid fire quiz on the topic on basic concepts of costing
- Presentation - Student's suggestions on methods to control/reduce cost for the product given
- To find out the methods of receiving or issuing stocks of a company
- Presentation on the methods of Costing
- Assume a product of your choice to calculate cost per unit.
- Group Discussion – On existing product's costing
- Memory game on the topic Cost Sheet, Tenders and Quotations and Reconciliation
- Working out transactions relating to creation of ledgers and stock categories using accounting software
- Assignment on the topic Material and Labour Costing

ACCOUNTING SOFTWARE II-Practical

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship)**

UNIT I

STOCK GROUPS: Creating Single stock groups-Multiple stock groups-creating, Displaying, Altering Multiple stock groups.

UNIT II

STOCK CATEGORIES: Single, creating, Displaying, altering and deleting Stock category-Multiple-Creating, Displaying and altering multiple stock categories.

UNIT III

STOCK ITEMS: Single- creating stock item Multiple- creating godowns- Displaying and altering multiple stock items.

UNIT IV

GODOWNS: Single- Creating and displaying godowns – altering multiple godowns

UNIT V

REPORTS: Balance sheet-Ratio Analysis-inventory books- Statement of inventory cash/funds flow- summary details.

DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2016-2017)

CORE XII - INCOME TAX LAW AND PRACTICE-I

COMMON TO B.Com (Accounting & Finance), B.Com (Corporate Secretaryship)

SUBJECT CODE:14UCOM328	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER: VI

COURSE OBJECTIVES:

- To enable the students to know the basic concepts of Income Tax
- To calculate the taxable income under the various heads of income

UNIT – I

Introduction

Meaning of income, important definitions under the income tax act, scope of total income - residential status - Incomes exempt from tax. (10 Hrs.)

UNIT – II

Income from Salary

Heads of Income – Salaries, Provisions relating to retirement benefits, Provident fund, Allowances, Perquisites and their Valuations, Deductions from salary, Computation of Salary Income (16 Hrs.)

UNIT – III

Income from house property

Chargeability, Meaning of annual value, Deductions from annual value, Computation under different circumstances, Treatment of Arrears of rent and unrealised rent (10 Hrs.)

UNIT – IV

Income from other sources

Chargeability, computation, Interest on securities gross Vs Net interest, grossing up, Taxability of gifts, Deductions in computing income under this head and other related provisions (12 Hrs.)

UNIT – V

Deductions

Permissible deductions from gross total income 80 C- 80U (excluding 80IA – 80 RRB)

(12 Hrs.)

PROBLEMS IN ALL UNITS, PROBLEM: THEORY RATIO = 60:40

TEXT BOOK:

- Gaur and Narang-Income Tax Law and Accounts, KalyaniPublishers,Latest edition

REFERENCE BOOKS:

- Mehrotra H.C, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagavathi Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi, Latest edition
- Vinod K. Singhanian, Students Guide to Income Tax., U.K.Bharghava Taxman, Latest edition

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- **Presentation on problems under the head salary**
- Voice out activity: Students are asked to discuss on the current year budget (topics related to income tax and its pros & cons)
- QUIZ session relating to provisions of residential status
- MCQ worksheet will be given to the students to familiarise the provisions related to the topic income from deductions sec 80
- Crossword on history of Income Tax Act.
- Assignment problems to be solved
- Case Study analysis on Income tax Act.
- Bingo puzzle: Bingo grid will be circulated to the students. Questions to be displaced on the screen answers to be matched with the bingo grid.

DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2016-2017)

CORE – XIII COMPANY LAW & SECRETARIAL PRACTICE- I

SUBJECT CODE: 14UCOM350	THEORY	100 MARKS
--------------------------------	---------------	------------------

CREDITS: 4 **TEACHING HOURS:60**

SEMESTER: V

COURSE OBJECTIVES:

- To enable the students to have a thorough knowledge of the fundamental principles of Company Law in India
- To develop an understanding of the regulation of registered companies and to provide a thorough understanding of the various provisions of the Indian Company law and Companies Act, 2013

UNIT –I

Introduction to companies - Definition of company - characteristics - advantages - lifting of the corporate veil kinds of company - The Companies Act, 2013

(12 Hrs.)

UNIT –II

Secretary - Definition - Types of secretaries - **Company Secretary - Legal Position - Qualifications Appointment - Rights, duties and liabilities - Dismissal of company secretary.**

(14 Hrs.)

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 - Mis-statement in prospectus and their consequences –Red herring Prospectus, Shelf Prospectus - Commencement of business - Duties of secretary at commencement stage.

(12 Hrs.)

UNIT –IV

Issue of Share capital- Meaning -Kinds - Alteration of capital –Buyback of Securities - Secretarial procedure for reduction of capital - Rights shares -Procedures for rights issue - bonus shares - Procedure for bonus issue - Secretarial duties.

(12 Hrs.)

UNIT- V

Membership in company - Members and Shareholders - Who can become a member, -

Cessation of membership -Rights and liabilities of members - Register and index of Members. Shares - Stocks and shares - allotment of shares - issue of shares at premium and issue of shares at discount – secretarial duties - share certificate and share warrants - calls and forfeiture of shares transfer and transmission of shares - procedure and secretarial duties (10 Hrs.)

TEXT BOOK

- Kapoor, N.D,(2013) Mercantile Law , 34th Revised Edition, Sultan Chand Publications,
- Kapoor, N.D (2007, Reprint 2012) Company Law & Secretarial Practice. 13th Edition Sultan Chand & Sons.

REFERENCE BOOKS

- Bare Acts
- Mrs.Sumathi. S, Prof. Saravanel, P. (2011), Legal systems in Business, Himalaya publications
- Dr. Sreenivasan,M.R (2007, Reprint 2013) Company Law, Second Edition, Margham Publications
- Dr. Sreenivasan, M.R. (2011) (Reprint 2012) Industrial Relations and Labour Legislations, Third Revised Edition, , Margham Publications
- Study Material

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

1. To prepare a manual to set up a mock company.
2. Mock court
3. Break the case – Legal position of a Secretary
4. Worksheet to identify various concept & sections in Company Law.
5. Mini lecture on suggested topics.
6. Collect all details related to the changes in company law provisions.
7. Scrap book – Documents related to incorporation of a company.
8. Group discussion on Rights and duties of a company secretary
9. Assignment on Doctrine of Constructive notice and Doctrine of Indoor Management.
10. “Put the screws on” – Quiz will be conducted for the class after completion of the entire syllabus.

DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2016-2017)

CORE XIV - INCOME TAX LAW AND PRACTICE II

COMMON TO B.Com (Accounting & Finance), B.Com (Corporate Secretaryship)

SUBJECT CODE:14UCOM329	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER: VI

COURSE OBJECTIVES:

- To enable the students to know the basic concepts of Income Tax
- To calculate the taxable income under the various heads of income

UNIT I - Income from business or profession

Allowable and not allowable expenses, General deductions, its principles, provisions relating to depreciation, deemed business profits chargeable to profits to tax, compulsory maintenance of books of Account, audit of accounts of certain persons, special provision for computing incomes on estimated basis under sections 44AD and 44AE, Computation of income from business or profession (14 Hrs.)

UNIT II - Income under capital gains

Chargeability, 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, Exempted capital gains, Computation of capital gains. (12 Hrs.)

UNIT III - Clubbing, Set off and Carry forward of losses

Clubbing of income, Transfer of income without the transfer of asset Circumstances under which the individual is assessable in respect of remuneration of spouse, Assess ability of income from assets transferred to spouse, sons wife, another, persons for the benefit of spouse, Assess ability in respect of income of minor child - Set off – Carry forward and set off. (14 Hrs.)

UNIT IV - Deductions

Deductions U/S 80 IA – 80 RRB and 10AA (10 Hrs.)

UNIT V - Assessment

Meaning of Permanent Account Number, Return of Income, TDS, Basic provisions concerning Advance Tax, Rates of Taxation, Assessment Procedure Assessment of individuals (10 Hrs.)

PROBLEMS IN ALL UNITS. PROBLEM: THEORY RATIO= 60:40

TEXT BOOK:

- Gaur and Narang-Income Tax Law and Accounts, KalyaniPublishers,Latest edition

REFERENCE BOOKS

- Mehrotra H.C, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagavathi Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi, Latest edition
- Vinod K. Singhanian, Students Guide to Income Tax., U.K.Bharghava Taxman, Latest edition

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- Presentation on tax planning for an individual income: Students are required to prepare tax planning on their parents income.
- Presentation on PAN, returns, TDS TCS, assessments: set of students are given topics based on which they are required to present in the class.
- Group discussion on history of Income Tax Act.
- Voice out activity: Students are asked to discuss on the current year budget (topics related to income tax and its pros & cons)
- MCQ worksheet will be given to the students to familiarise the provisions related to the topic set off and clubbing income
- **QUIZ session on assessment of individual**
- Mock e-filing trails
- Bingo puzzle: Bingo grid will be circulated to the students. Questions to be displayed on the screen answers to be matched with the bingo grid.
- Assignment problems to be sol

DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2016-2017)

ELECTIVE III- INSTITUTIONAL TRAINING

SUBJECT CODE: 15UCOM328	PRACTICAL	100 MARKS
--------------------------------	------------------	------------------

CREDITS: 5

TEACHING HOURS: 75

SEMESTER: V

COURSE OBJECTIVES

To give practical exposure regarding the Secretarial Functions relating to a Corporate Organization.

Supervised Institutional Training shall be an integral part of the Course. It is to be a sort of job testing programme to bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the Company Secretaryship.

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.

PRACTICAL EXAMINATION

EVALUATION PATTERN	MARKS	
INTERNAL (50 MARKS)	REPORT	25
	PRESENTATION	15
	VIVA	10
EXTERNAL (50 MARKS)	EVALUATION	40
	LOG BOOK	10

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

1. Maintenance of Log book
2. Presentation of the project report
3. Mock viva based on Student's work at Internship
4. Analyse the accounting ratios of the Company and present diagrammatically

DEPARTMENT OF CORPORATE SECRETARYSHIP

(Effective for the batch of candidate admitted during the year 2016-2017)

**CORE XV –ELEMENTS OF MANAGEMENT ACCOUNTING
COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship)**

SUBJECT CODE:16UCOM302	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER: VI

COURSE OBJECTIVES:

- To enable the students to understand about the operations of funds in business
- To pave way for future financial decision makers

UNIT I

Introduction to Management Accounting

Meaning, scope, importance and limitations, Management Accounting vs. Cost Accounting - **Analysis and Interpretation of Financial Statements**, Comparative Statements, Common Size Statements and Trend Analysis. (10 Hrs.)

UNIT II

Ratio Analysis

Classification of ratios – Liquidity, Profitability and Turnover ratios. (10 Hrs.)

UNIT III

Funds And Cash Flow Analysis

Funds flow and Cash flow statements (As per AS-3) (15 Hrs.)

UNIT IV

Budgets

Classification of budgets – Sales, Production, Production Cost, materials, labour Overheads, Preparation of Cash Budget, Receipts & Payments Method, P&L Method & Balance Sheet Method, Fixed and Flexible budget.

Marginal Costing

Decision making analysis, Key Factor, Make or Buy, Product Mix & Sales Mix, Discontinuance of product line, Change Vs. Status Quo, Shutdown or continue, expand or contract, Equipment replacement, idle capacity utilization, exploring foreign market, exploring new market.

(15 Hrs.)

UNIT V

Variance - Standard costing and Variance analysis.

(10 Hrs.)

PROBLEMS IN ALL UNITS. PROBLEM: THEORY - 80:20

TEXT BOOK

- Reddy,T,S. & Hari Prasad Reddy (2014), Management accounting, , Margham Publications. Chennai-17,5th Revised Edition 2014, Reprint 2015

REFERENCE BOOKS

- Jain S.P. & Narang K.L. (2015) Cost and Management Accounting, kalyani publications 15th Edition
- Dr.S.N.Maheswari, (2013) Cost and Management Accounting, Sultanchand and sons publications, 14th Edition, Reprint 2013

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- Preparation of comparative and common size balance sheet of a company
- Take a balance sheet of a company and compute ratios with interpretation
- Take a company's Balance sheet , Advise managers about the financial implications of the business to aid growth and profit assuming to be a management accountant
- Case study analysis on marginal costing and decision-making analysis
- Assignment of variance analysis
- Case study analysis-key factor
- MCQ's on all units to test their conceptual level understanding
- Explanation of problems through presentation on the topics Funds flow and Cash flow analysis
- Take a company's Balance sheet and compare current and previous year performance
- Work sheet with regard to preparation of problems

DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2016-2017)

CORE XVI – FINANCIAL MANAGEMENT

COMMON TO B.Com (Accounting & Finance), B.Com (Corporate Secretaryship)& B.B.A

SUBJECT CODE:14UCOM326	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS:60

SEMESTER: VI

COURSE OBJECTIVES

- To create an understanding on the Financial Management Functions
- To develop an analytical attitude.

UNIT - I

Functions of Finance

Finance function, nature and objectives- goals, Profit maximization, Wealth maximization, Major decisions of finance manager, Financing and investing, **Role of CFO** (10 Hrs.)

UNIT– II

Sources of Finance Cost of Capital & Capital Structure

Composition and sources of Long term finance and short term finance.

Cost of capital - Basic concepts, Cost of equity, Cost of Debt, Cost of Preference capital, Cost of Retained earnings, Weighted Average Cost of capital (Problem based) - Capital structure planning (basic aspects), Determining Debt and Equity proportion, (Excluding Theories of capital structure) – Leverage, Financial, Operating and combined (problem based). (12 Hrs.)

UNIT – III

Dividend Theories

Dividend theories, Introduction, Meaning, types of dividend, nature of dividend policy, factors, types, Walter & Gordon, MM theory, Forms of Dividend (Theory based) - Difference between short and long term finance (12 Hrs.)

UNIT – IV

Capital Budgeting

Capital Budgeting – Payback, Discounted cash flow, NPV, ARR, IRR. (Problem based), Risk Analysis in Capital Budgeting, Risk defined, Incorporation of risk factor, General techniques (Risk adjusted discounted rate, Certainty equivalent coefficient), Quantitative techniques (sensitivity analysis, Probability assignment, Standard deviation, Coefficient of variation, Decision tree analysis) (Theory based), Need for Capital Budgeting (14 Hrs.)

UNIT – V

Working capital management

Gross and net concepts, Working capital cycle, Determining working capital requirements, Factors influencing working capital- Management of inventory, Management of cash and Management of receivables. (Problem based), Benefits of maintaining optimum working capital (12 Hrs.)

PROBLEMS IN ALL UNITS. PROBLEM: THEORY RATIO= 60:40

TEXT BOOKS:

- A.Murthy, Financial Management, , Margham Publications, Second Edition 2011
- Dr.S.N.Maheshwari, Elements of Financial Management, ,Sultan Chand & Sons, New Delhi, Edition 2010
- Dr. Kulkarni and Dr. Sathya Prasad, Financial management, 13th Revised Edition 2011

REFERENCES BOOKS

- Prasana Chandra, Financial Management, Tata Mc.GrawHill, New Delh, 2008
- I.M.Pandey, Financial Management, Vikas Publishing, 2009
- Khan & Jain ,Financial Management, Sultan Chand & Son, Edition 2009

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- **Pick your puzzle: Solve the given case imagining yourself as a company's CFO**
- Role play as a Finance manager.
- **Rapid fire quiz on sources of finance**
- Find the suitable source of finance for a business model given
- Presentation by students on Risk analysis on capital budgeting
- Presentation on personal finance management of an Individual
- Case Study Analysis: Every group will be given a case study to analyse on the capital structure of a company
- Rapid fire quiz on sources of finance
- Assignment on sums from dividend policies and leverage which improves their problem-solving skills
- **WORD GAME:** Students will call out technical names of financial management

DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2016-2017)

CORE - XVII BUSINESS TAXATION

**COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management),
B.Com (Corporate Secretaryship)**

SUBJECT CODE:15UCOM331	THEORY	100 MARKS
-------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER: VI

COURSE OBJECTIVES:

- To facilitate the students to understand the impact of GST on Indian Economy.
- To enable the students to comprehend the Overview of GST

UNIT – I

Overview of GST-CGST, IGST & SGST/UGST-Concept of destination based Consumption tax-Dual levy-IGST Model (12 hrs)

UNIT – II

Levy and Registration-Levy of GST-Registration of dealers under GST-Supply-Meaning and **scope of supply of goods and services** (15 Hrs)

UNIT – III

Place of supply-Time of supply-Valuation-Input tax credit (13 Hrs)

UNIT – IV

GST records and returns-Tax invoice-Invoice rules-**Filing of returns** –matching of Input tax credit-Types of returns- GSTN-Overview of technology framework enabling GST (10 Hrs)

UNIT – V

Customs Act 1962

Customs duty, Types of duties, Baggage rules, Computation of assessable value and duty.

(10 Hrs)

TEXT BOOK

Reference Material

REFERENCE BOOKS

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

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- Presentation on customs Act
- Crossword on basics of indirect taxation system.
- Voice out activity: introduction on GST
- MCQ worksheet will be given to the students to familiarise them with the topic
UNIT 3
- QUIZ session relating to the topic UNIT 4
- Case Study analysis on topics related to the subject.
- Bingo puzzle: Bingo grid will be circulated to the students. Questions to be displayed on the screen answers to be matched with the bingo grid.
- Group discussion on recent topics related to the course current topic
- Virtual e-filing
- connections - connect different situations relating to different returns.
- Flip classroom on the topic of indirect taxation emergence of GST.

DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2016-2017)

CORE -XVIII COMPANY LAW & SECRETARIAL PRACTICE – II

SUBJECT CODE: 14UCOM359	THEORY	100 MARKS
--------------------------------	---------------	------------------

CREDITS: 4

TEACHING HOURS: 60

SEMESTER: VI

COURSE OBJECTIVES:

- To enable the students to have a thorough knowledge of the present fundamental principles of company law in India
- To prepare the students to take professional examinations viz., C A. C.W.A., C.S.

UNIT –I

Borrowing Powers and Dividends: 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 a secretary - Comparison between a Shareholder and a Debenture holder.

Dividends: -Definition - Rules regarding Dividends - Secretarial procedure regarding payment of Dividends. (New act) (14 Hrs.)

UNIT –II

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 to Meetings.**

Motions and Resolutions - Types of Resolutions - Agenda - Minutes - Voting and Poll- Proxy Quorum - Chairman of Meeting - Powers and duties. (New act) (10 Hrs.)

UNIT- III

Company Management: Introduction - **Directors - Qualification - Disqualification** - Appointment Vacation - Removal- Specific powers of Directors - Duties of Directors - Liabilities of Directors. Managing Director - Appointment - Disqualification - Managers – Comparison between a Managing Director and a Manager. (New act) (13 Hrs.)

UNIT- IV

Winding Up: Meaning - Modes of winding up - Compulsory winding up - Voluntary winding up-Duties of Secretary in respect of winding up - Consequences of winding up - Liquidators - Duties and powers of Liquidator (New act) (13 Hrs.)

UNIT-V

Corporate Governance: Corporate Governance - Definition - Issues in Corporate Governance - need and importance of Corporate Governance - benefits of Corporate Governance - **Challenges faced by Corporate Governance (New act)** (10 Hrs.)

TEXT BOOKS

- Kapoor, N.D,(2013) Merchantile Law , 34th Revised Edition, Sultan Chand Publications,
- Kapoor, N.D (2007, Reprint 2012) Company Law & Secretarial Practice. 13th Edition Sultan Chand & Sons.

REFERENCE BOOKS

- Bare Acts
- Mrs.Sumathi. S, Prof. Saravanel, P. (2011), Legal systems in Business, Himalaya publications
- Dr. Sreenivasan,M.R (2007, Reprint 2013) Company Law, Second Edition, Margham Publications
- Dr. Sreenivasan, M.R. (2011) (Reprint 2012) Industrial Relations and Labour Legislations, Third Revised Edition, , Margham Publications
- Study Material

ACTIVITY PLANNER

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

1. "Break the Cases" - Directors
2. "PARADOX"- puzzle will be conducted incorporating all the 5 units.
3. To conduct a Mock AGM as per the provisions of Companies Act 2013.
4. Mock court session.
5. Worksheet to identify various concept & sections in Company Law.
6. Mini lecture on suggested topics.
7. Group discussion on Issues in Corporate Governance Practices in India.
8. Attend an AGM and draft the minutes for the same.
9. Scrap book – documents related to company meeting.
10. Pick chitara – student will ask to pick a chit and explain the concept shown with suitable case.