



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

Choice Based Credit System

**Course of study for the batch of candidates**

**admitted in**

**2019-2020**

**2018-2019**

**2017-2018**

**ACADEMIC YEAR 2019-2020**

**B.Com ( Corporate Secretaryship)**

**Activities /Content with direct bearing on**

**Employment/Entrepreneurship/Skill development**

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

*( Effective for the batch of candidates admitted in 2019-2020)*

**B.COM CORPORATE SECRETARYSHIP**

**Choice Based Credit System  
Course of study for the batch of  
Candidate admitted in 2019-2020**

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

( Effective for the batch of candidates admitted in 2019-2020)

## B.COM CORPORATE SECRETARYSHIP

### CORE I - FINANCIAL ACCOUNTING

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

<b>COURSE CODE :</b> 19UCOM301& 19UCOM301P	<b>YEAR/SEMESTER:I /I</b>	<b>MAXIMUM MARKS :</b> 80(Theory),20(Practical)
<b>COURSE TYPE:</b> THEORY & PRACTICAL	<b>CREDITS : 4</b>	<b>TOTAL TEACHING HOURS</b> :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, disposal of investment

(8 Hrs)

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## 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.icai.org/post/sm-foundation-p1-may2021onwards>

<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\\_1058\\_0\\_Accounting\\_for\\_Not\\_for\\_Profit\\_Organisation\\_up201904241111\\_1556084500\\_2312.pdf?v=0.0.1](https://images.topperlearning.com/topper/revisionnotes/7991_Topper_21_101_504_51_1058_0_Accounting_for_Not_for_Profit_Organisation_up201904241111_1556084500_2312.pdf?v=0.0.1)

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

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### 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=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
- Explanation through presentation about the need for preparation of cash and passbook through examples
- Classroom discussion on rectification of errors
- Quiz on Depreciation and different methods of depreciation
- Finding out and present a report on Eligibility criteria for fire insurance policy in detail
- MCQs to test the accounting knowledge
- Crossword in testing the terminologies regarding non-profit organisation
- Preparation of family budget -putting theory into practice
- Procedure for preparation of Final Accounts Step by Step
- Working out problems-profit and loss account and balance sheet using Accounting software-Assignment

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( Effective for the batch of candidates admitted in 2019-2020)

## B.COM CORPORATE SECRETARYSHIP

### CORE I -FINANCIAL ACCOUNTING - 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 OUTCOMES

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
CO 2	Evaluate the reasons for discrepancies between cash book and passbook and compute the interest receivable on	1, 3	E

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	investments made		
<b>CO 3</b>	Construct multi step income statements and classified Balance sheets	<b>1, 3</b>	<b>C</b>
<b>CO 4</b>	Evaluate the surplus deficit of Non-Profit Organizations and prepare its final statement of accounts.	<b>1, 3</b>	<b>E</b>
<b>CO 5</b>	Compare and interpret the different methods of depreciation for various types of assets and estimate the insurance claim	<b>1, 3</b>	<b>E</b>

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

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## 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 (HONS), B.B.A & B.Sc (FSM)

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

#### 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, Henry Fayol & 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.

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## 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, 12<sup>th</sup> 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.tutorialspoint.com/management_principles/management_principles_types_plans.htm)

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

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

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## B.COM CORPORATE SECRETARYSHIP

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

### YOUTUBE LINKS:

<https://www.youtube.com/watch?v=WeqAivattEU>  
<https://www.youtube.com/watch?v=QzmyvAdweHk>  
<https://www.youtube.com/watch?v=slq1nAhZuqE>  
<https://www.youtube.com/watch?v=vXgWl6-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. Mini lecture on suggested topics.
2. Class discussion on "Why does planning sometimes fail inspite of the best efforts of the management. Situation Analysis - to enhance students to make vital decision in a given situation as a manager
3. Crosswords related to skills of a manager
4. Conduct a SWOT analysis for a well known company. Jot down their strengths, weakness, opportunities and threats and do an analysis.
5. Case study to develop problem solving skills and to present the same in the class.
6. Role play on Skills of a manager and types of leadership.
7. Connections – related to various concepts in management.
8. MCQ test after completing the entire syllabus.
9. “Big Picture” Puzzle Challenge related to various terms in management.

### 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

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<b>CO2</b>	Resolve managerial problems and propose solutions through systematic planning and decision making	<b>2</b>	<b>C</b>
<b>CO3</b>	Categorize the various types, components and complexities of an organizations' s structure and analyze its impact on the manager	<b>2</b>	<b>An</b>
<b>CO4</b>	Assess managerial practices and choices relative to staffing, motivation and alternative leadership styles to take ethical decisions that shall enable a sustainable growth	<b>2</b>	<b>E</b>
<b>CO5</b>	Examine the importance of coordination and outline the various methods of control available to a manager	<b>2</b>	<b>An</b>

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**B.COM CORPORATE SECRETARYSHIP****ALLIED I – STATISTICS**

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

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

**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):**

<b>Co No.</b>	<b>COURSE OBJECTIVE</b>
<b>Co-1</b>	To recognize various data collection methods, present data using suitable measures of diagrammatic representation, and compute mean, median, mode of the data.
<b>Co-2</b>	To measure the extent of variability of a frequency distribution using measures of dispersion. - Range, Quartile deviation, Mean deviation, Standard deviation.
<b>Co-3</b>	To compute the degree of association between two variables using correlation and identify their linear relationship through regression analysis.
<b>Co-4</b>	To identify the appropriate tools of hypothesis testing (large sample tests, small sample tests, Chi-square tests) and draw relevant conclusions in decision making.
<b>Co-5</b>	To equip students with various forecasting techniques and use appropriate statistical tools for analyzing time series data.
<b>Co-6</b>	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.

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## 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

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### B.COM CORPORATE SECRETARYSHIP

Formulae – Time and Factor Reversal Tests, Cost of living index- Aggregate Expenditure Method, Family Budget Method. (12 hours)

#### TEXT BOOK:

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

#### REFERENCES:

- 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](http://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.

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- **Concept Mapping on Testing of hypothesis:** Map a particular situation in (local/national/global) environment with appropriate tests of hypothesis to draw conclusions.
- **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 present data using diagrammatic representation using Excel tools.

### 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

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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

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## B.COM CORPORATE SECRETARYSHIP

### CORE III - ADVANCED FINANCIAL ACCOUNTING COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management), B.Com (Corporate Secretaryship)

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

#### 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)

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## 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/revisonnotes/7985\\_Topper\\_21\\_101\\_504\\_550\\_9828\\_Accounting\\_for\\_Partnership\\_Basic\\_Concepts\\_up201904241123\\_1556085195\\_7083.pdf?v=0.0.1](https://images.topperlearning.com/topper/revisonnotes/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](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>

#### 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. MCQs on basics of financial accounting
2. Practical way of maintaining accounts in branch -presenting in the form of report
3. Presentation on the procedures to be followed when a new partner is admitted into the business

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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 ADDRESSED	COGNITIVE 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 expenses to various departments	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 Garner Vs Murray rule	1, 3	E

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

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

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## 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

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

### 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)

### 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

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**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, 19<sup>Th</sup> 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.

#### WEB LINKS:

<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>

#### 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=z_YWgN5TIUA)  
<https://www.youtube.com/watch?v=xmPNFmWRUcs&t=277s>

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## 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 )

- Create a new product and demonstrate the 4 p's for the same in the class.
- The comparison game - If your brand was an animal, would it be a lion, an eagle or a dog? This exercise is about equating your brand with other objects and people. It's a quick way to assess your brand's personality and positioning.
- Show a news video describing the Amazon purchase: <https://youtu.be/msEU9hR6YP0>
- Class discussion on how grocery retailers will compete with the combined Amazon/MGM?
- Group Activity - Divide students into teams. Have each team develop an Earth Day advertisement for a product of their choice
- 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.
- Class activity - each team to reimagine a new brand name and logo for an existing company.
- Connections & Puzzle – related to various terms in marketing.

### 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 behavior theories	4	C

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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	C
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**

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## 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

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

#### 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.

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

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## B.COM CORPORATE SECRETARYSHIP

### 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 BOOKS:

- 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) 1<sup>st</sup> impression, Pearson Education
- D.M. Mithani (2005), Managerial Economics – Theory and Applications, 4<sup>th</sup> enlarged edition, Himalaya Publication House
- Atmanand (2004), Managerial Economics, 1<sup>st</sup> 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.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>

#### 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=Z9e_7j9WzA0)
- [https://www.youtube.com/watch?v=Y5jr\\_zv2Y9M](https://www.youtube.com/watch?v=Y5jr_zv2Y9M)

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## 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 )

S.NO.	DESCRIPTION OF ACTIVITY	TOPICS
	Create a new product & identify what will be the demand for the product amidst class students	Demand
	Class Discussion: "Managerial Economists in the modern world"	Role and responsibilities of a managerial economist
	Article review on Global Financial crisis	Exposure to economic environment of business and decision making
	Open forum: Methods of cost control	Cost control and cost reduction.
	MCQ quiz: Demand	Demand Function
	Case study on uncertainty	Decision making under risk and uncertainty
	Group discussion: Differential pricing	Pricing objectives and method

### COURSE OUTCOMES:

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

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Examine the different economic concepts in decision making and compare the different theories of the firm.	4	An
CO 2	Critically explain the concept of consumer equilibrium in cardinal and ordinal utility analysis, demand and supply	4	E
CO 3	Compare and contrast the short run and long run production function and cost functions and analyze economies and diseconomies of scale.	4	An
CO 4	Evaluate the market type based on competition for determination of price and output	4	E
CO 5	Analyze 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)**

*(Effective for the batch of candidates admitted in 2018-2019)*

**B.COM CORPORATE SECRETARYSHIP**

**Choice Based Credit System  
Course of study for the batch of  
Candidate admitted in 2018-2019**

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### CORE V - CORPORATE ACCOUNTING

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

COURSE CODE :14UCOM 320	YEAR/SEMESTER : II/III	MAXIMUM MARKS :100
COURSE TYPE: THEORY	CREDITS :4	TOTAL TEACHING HOURS :60

**GENERAL OBJECTIVE:** To facilitate comprehensive understanding of the system of corporate accounting

#### COURSE OBJECTIVES:

Co No.	COURSE OBJECTIVE
Co1	To understand the various aspects of share capital
Co2	To facilitate understanding of redemption of preference shares and debentures
Co3	To understand the statutory provisions regarding preparation of final accounts of companies.
Co4	To assess the value of goodwill and shares using prescribed methodologies
Co5	To familiarize the provisions relating to share capital and capital reduction
Co6	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 (10 Hrs)

#### UNIT- V

##### Alteration of share capital

Alteration of share capital, internal reconstruction and reduction of capital. (10 Hrs)

**Theory: Problem Ratio= 20:80**

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(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### TEXT BOOK

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

### REFERENCE BOOKS

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

### E-Resource

#### Youtube Links

- <https://www.youtube.com/watch?v=v5oRgGohsu0>
- <https://www.youtube.com/watch?v=tJ03LIbQXCw>
- <https://www.youtube.com/watch?v=3GAjpRzOfGo>

#### Weblinks

- [https://nios.ac.in/media/documents/SrSec320NEW/320\\_Accountancy\\_Eng/320\\_Accountancy\\_Eng\\_Lesson27.pdf](https://nios.ac.in/media/documents/SrSec320NEW/320_Accountancy_Eng/320_Accountancy_Eng_Lesson27.pdf)
- <https://www.slideshare.net/librarianpoonam/issue-of-shares-61567627>
- <https://gfgc.kar.nic.in/vamadapadavu/FileHandler/191-6ed16224-39bf-472f-b352-23b5c89e75e6.pdf>
- <https://ncert.nic.in/textbook/pdf/leac202.pdf>
- <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter13companyaccountsandauditingpractices.pdf>
- [https://www.academia.edu/26390081/Final\\_Accounts\\_of\\_Companies\\_IPCC\\_Paper\\_1Accounting\\_Chapter\\_2\\_Financial\\_Statements\\_of\\_Companies](https://www.academia.edu/26390081/Final_Accounts_of_Companies_IPCC_Paper_1Accounting_Chapter_2_Financial_Statements_of_Companies)
- [https://sgp1.digitaloceanspaces.com/cakart/5947/study\\_contents/Chapter\\_6\\_Internal\\_Reconstruction.pdf](https://sgp1.digitaloceanspaces.com/cakart/5947/study_contents/Chapter_6_Internal_Reconstruction.pdf)

### 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 listed and unlisted companies
- To prepare a work sheet for final accounts of companies and submit the same in excel file
- Discussion and interaction session on what really accounting is and what is the need to study corporate accounting
- 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

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### B.COM CORPORATE SECRETARYSHIP

- To pick any one company and evaluate the goodwill of the concern.
- Connections game about accounting topics
- Case study analysis by taking two different companies and their accounting process- MCQ's in the subject to test their in-depth knowledge
- Questions based on videos displayed in class

### COURSE OUTCOMES

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

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and debentures and compute the liability of underwriters	1,3	C
CO 2	Assess the accounting treatment of issue and redemption of preference shares and debentures	1,3	E
CO 3	Construct multi step income statements and classified Balance sheets	1,3	C
CO 4	Compute the value of goodwill and shares under different methods and assess its applicability	1,3	An
CO 5	Prepare the accounts of companies on the event of alteration of share capital and reduction of capital	1,3	C

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

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### CORE VI -PRACTICAL AUDITING

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

<b>COURSE CODE :14UCOM 333</b>	<b>YEAR/SEMESTER : II/III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS :4</b>	<b>TOTAL TEACHING HOURS :60</b>

**GENERAL OBJECTIVE:** To impart a strong foundation and adequate skill sets and audit of financial statements is conducted efficiently and comprehensively.

### COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To understand the practicalities of auditing
Co2	To enable the students to apply practical application of acquired theoretical knowledge
Co3	To acquire knowledge about vouching of cash and trading transactions and verification of assets and liabilities
Co4	To comprehend the knowledge about appointment, rights, duties and responsibility of auditor
Co5	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

( 4 Hrs)

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## B.COM CORPORATE SECRETARYSHIP

### 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)

### 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](#), 11<sup>th</sup> Revised Edition,

### REFERENCE BOOKS

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

### E-RESOURCE

#### YOUTUBE LINKS

<https://www.youtube.com/watch?v=0GA0utzeZbI>  
<https://www.youtube.com/watch?v=BT22CY2SYE4>  
<https://www.youtube.com/watch?v=BT22CY2SYE4>  
<https://www.youtube.com/watch?v=DFA3ixiG8ek>  
<https://www.youtube.com/watch?v=ZrkQQu4iI34>

#### Weblinks

[https://www.tutorialspoint.com/auditing/auditing\\_introduction.htm](https://www.tutorialspoint.com/auditing/auditing_introduction.htm)  
[https://www.tutorialspoint.com/auditing/auditing\\_vouching\\_of\\_cash\\_transactions.htm](https://www.tutorialspoint.com/auditing/auditing_vouching_of_cash_transactions.htm)  
[https://www.tutorialspoint.com/auditing/auditing\\_verification.htm](https://www.tutorialspoint.com/auditing/auditing_verification.htm)  
<https://cleartax.in/s/appointment-auditors>  
<https://indiafreenotes.com/auditing-in-an-edp-environment/>

### Activity Planner

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

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

- Case Study Analysis: An Auditor's report and his audit notebook will be analysed and presented
- Wheel of fortune: Solve the puzzle by calling out letter. Guess the word and win points by spinning the wheel

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### B.COM CORPORATE SECRETARYSHIP

- Family Feud – A Classroom Adaptation – Different groups will try to give the most popular response of a survey question related to Practical Auditing.
- Vouching and verification of Akriti accounts
- Group Activity: Stock Audit on Impression Stall
- Presentation on verification of Assets and Liabilities
- Mystery box: Pick a chit and answer questions on Principles and Standards of Auditing
- Prepare a report by vouching existing company's vouchers

### 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 qualities of an auditor and lay emphasis on professional ethics and develop an audit program	1, 3	C
CO2	Evaluate the importance of an audit programme and engage in the activity of vouching	1, 3	E
CO3	Develop an audit plan and procedure to verify assets and liabilities	1, 3	C
CO4	Outline the provisions for appointment of auditors and construct an audit report	1, 3	U
CO5	Critically evaluate the application of audit procedures in an e-audit environment	1, 3	E

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

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### CORE VII – LEGAL SYSTEM OF BUSINESS

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

<b>COURSE CODE :15UCOM310</b>	<b>YEAR/SEMESTER :II/III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS :4</b>	<b>TOTAL TEACHING HOURS :60</b>

#### GENERAL OBJECTIVE :

To create an awareness and understanding of the various Commercial laws prevalent in India

#### COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To Facilitate the students to understand and apply the concepts and principles in business laws.
Co2	To provide students with knowledge of the legal environment and legal principles in which a consumer and businesses operate.
Co3	To introduce the fundamental aspects of IPA and to know about current trends in IPR
Co4	To facilitate the students to know the various factors that play an important role in the investigation of offence of money laundering
Co5	To enable the students to have a comprehensive understanding about the existing law on consumer protection and to know the basic procedures for handling consumer disputes.

#### 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.)

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### 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)

### 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 (12Hrs)

### TEXT BOOK

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

### REFERENCE BOOK

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

### E-RESOURCES

#### *YouTube Links*

- <https://www.youtube.com/watch?v=Qs1DltPTegQ>
- <https://www.youtube.com/watch?v=slHoNuNsCpk>
- <https://www.youtube.com/watch?v=N2OfiK3PqfQ>
- <https://www.youtube.com/watch?v=t7TiRoIKLPw>
- [https://www.youtube.com/watch?v=qMWExkp\\_nOk](https://www.youtube.com/watch?v=qMWExkp_nOk)
- <https://www.youtube.com/watch?v=h-ctLV9QW7A>
- <https://www.youtube.com/watch?v=Qs1DltPTegQ>

#### *Web links*

- <https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-i/what-is-a-contract/>
- <https://cleartax.in/s/trademark-act-1999>
- [https://www.indiacode.nic.in/handle/123456789/2390?view\\_type=browse&sam\\_handle=123456789/1362](https://www.indiacode.nic.in/handle/123456789/2390?view_type=browse&sam_handle=123456789/1362)
- [http://ncdrc.nic.in/bare\\_acts/Consumer%20Protection%20Act-1986.html](http://ncdrc.nic.in/bare_acts/Consumer%20Protection%20Act-1986.html)
- <https://www.infosecawareness.in/cyber-laws-of-india>

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

(Effective for the batch of candidates admitted in 2018-2019)

## 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)

- Presentation on cyber law and security
- Crossword on sale of goods Act.
- Voice out activity: Discussion on consumer protection tax.
- MCQ worksheet will be given to the students to familiarise to the topic contract Act
- 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.
- Presentation of case studies in the class relating to contract Act and discuss the judgement given
- Group discussion on recent topics related to the course

### COURSE OUTCOMES

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

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO 1	Apply and analyze the concepts of Indian Contract Act, 1872 in Commercial transaction	3	An
CO 2	Summarize the legal principles of Sale of goods Act 1930	3	C
CO 3	Evaluate the impact of IPR on Business	3	E
CO 4	Analyze the various factors while investigating the offence of money laundering	3	An
CO 5	Analyze the rights and remedies available to the consumers and summarize the provisions relating to shops and Establishment Act	3	C

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

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

(Effective for the batch of candidates admitted in 2018-2019)

## 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 (Honours), BBA & B.A (Economics)

<b>SUBJECT CODE:</b> 15UMAN306	<b>YEAR / SEMESTER: II / III</b>	<b>MAXIMUM MARKS: 100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 5</b>	<b>TOTAL TEACHING HOURS:</b> 75

#### GENERAL OBJECTIVE

To develop and strengthen the entrepreneurial skill sets in students and motivate them to start their business venture.

#### COURSE OBJECTIVES (Co):

Co No.	COURSE OBJECTIVE
Co1	To present the various aspects of entrepreneurship for successful business venture
Co2	To know the parameters to assess opportunities and constraints of starting a new business venture
Co3	To understand the key concepts and ideas to run family owned business ventures
Co4	To prepare B Plans and Project Appraisals Report
Co5	To understand the systematic process of setting up a business unit

#### 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.

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

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 (12hrs)

### TEXT BOOK

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

### REFERENCE BOOKS

- Charantimath Poornima,(Reprint 2014.),Entrepreneurship development-Small Business Enterprises Pearson 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

### E-Resources

Youtube links

<https://www.youtube.com/watch?v=W59VvNM5K7s>

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

[https://www.youtube.com/watch?v=u9-BGRcA\\_uw](https://www.youtube.com/watch?v=u9-BGRcA_uw)

<https://www.youtube.com/watch?v=IO4sQtyBY0E>

Weblinks

<https://www.businessmanagementideas.com/entrepreneurship-2/concept-of-entrepreneurship/20312>

<https://alcorfund.com/insight/idea-generation-2/>

<https://www.bms.co.in/what-are-steps-in-setting-up-a-small-unit-in-india/>

<https://blog.vistage.co.uk/advantages-disadvantages-of-a-family-business>

<https://www.occ.gov/static/licensing/form-business-plan-v2.pdf>

<https://www.bms.co.in/what-are-steps-in-setting-up-a-small-unit-in-india/>

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

(Effective for the batch of candidates admitted in 2018-2019)

## 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)

- EN- "Best out of waste " -Business on Campus
- SD- BUSMIND -Draft a Business Plan and present the same in the class
- Mini lecture on suggested topics.
- Debate on the topic – “Being entrepreneur affects the personal life”
- “TheFounder” – Mc Donalds success story will be screened in the class.
- Presentation on a successful entrepreneur and identify their skills.
- Escape the start –up” -. Students solve puzzles to decipher a code needed to “escape” the scenario of being locked inside a room. Each puzzle in the game includes entrepreneur-related topics and concepts. Students either work independently or in small groups to complete the puzzles and escape the “locked room.”
- 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?

### COURSE OUTCOMES

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

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Examine the significance of entrepreneurship and the role of entrepreneurs in the economic growth of India	4	An
CO 2	Outline and analyze opportunities and constraints in developing Global Business ideas.	4	An
CO 3	Summarize the steps involved in setting up a Business	4	E
CO 4	Evaluate the concept and issues of family business management	4	E
CO 5	Prepare a B-Plan and formulate a detailed process for implementation	4	C

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

### ELECTIVE - I-LEGAL ADVOCACY

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

<b>SUBJECT CODE:</b> <b>15UCOM313</b>	<b>YEAR / SEMESTER: III/ V</b>	<b>MAXIMUM MARKS: 100</b>
<b>COURSE TYPE:</b> <b>THEORY</b>	<b>CREDITS: 5</b>	<b>TOTAL TEACHING HOURS:</b> <b>75</b>

**GENERAL OBJECTIVE :** To read, understand and use laws and other enacted rules to solve legal problems or create legal arguments.

### COURSE OBJECTIVES

CO NO.	COURSE OBJECTIVE
Co1	To enable the students to understand the procedure for filing a law suit
Co2	To make them understand the broad framework of the constitution of India
Co3	To know the legal terms and be able to use accurately
Co4	To understand the law relating to registration of documents
Co5	To possess knowledge on Right to information Act

#### 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 - T

(15 Hrs)

#### Unit V

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

**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)

### E-RESOURCES

#### YOUTUBE LINKS

<https://www.youtube.com/watch?v=UQLPat5oaN8>  
<https://www.youtube.com/watch?v=UQLPat5oaN8>  
[https://www.youtube.com/watch?v=SVeIEUAW\\_8Y](https://www.youtube.com/watch?v=SVeIEUAW_8Y)  
<https://www.youtube.com/watch?v=OCoWSVDt-SA>  
<https://www.youtube.com/watch?v=NUhhhRf3tkw>

#### WEBLINKS

<https://cgda.nic.in/pdf/Handbook%20on%20Legal%20System%20&%20Procedure.pdf>  
<https://hcmimphal.nic.in/Documents/constitutionofindiaacts.pdf>  
[https://civilsupplieskerala.gov.in/images/pdf/The\\_Essential\\_Commodities\\_Act-1955.pdf](https://civilsupplieskerala.gov.in/images/pdf/The_Essential_Commodities_Act-1955.pdf)  
<http://justlaw.co.in/wp-content/uploads/2019/06/Right-Information-act.pdf>

### 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 UNIT 5
- Crossword on UNIT 2
- Voice out activity: current topics
- MCQ worksheet will be given to the students to familiarise them with the topic unit 2.
- QUIZ session relating to the topic unit 1.
- 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.
- Role play with a court set up relating to Right to Information Act
- Activity on video: Analyze the video the answer the questions posted to class

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

*(Effective for the batch of candidates admitted in 2018-2019)*

**B.COM CORPORATE SECRETARYSHIP**

**COURSE OUTCOMES**

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

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
<b>CO 1</b>	Analyse the theoretical principles of law to implement the proceedings of the court	1,5	An
<b>CO 2</b>	Outline the broad framework of constitution of India and examine the legislative powers of the union and states	1,5	C
<b>CO 3</b>	Investigate the Essential Commodities Act, its objects and powers of the Central Government.	1,5	An
<b>CO 4</b>	Examine the provisions relating to Registration of documents and consequences of non-registration.	1,5	E
<b>CO 5</b>	Outline the background and the salient features of Right to information Act.	1,5	C

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

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### CORE VIII - ADVANCED CORPORATE ACCOUNTING

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

<b>SUBJECT CODE:</b> <b>15UCOM335</b>	<b>YEAR / SEMESTER: II / IV</b>	<b>MAXIMUM MARKS: 100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS:</b> <b>60</b>

**GENERAL OBJECTIVE :** To facilitate the comprehensive understanding of corporate accounting in detail

#### COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To understand the accounting aspects for different form of corporate restructuring
Co2	To determine the accounting provisions relating to liquidation of companies
Co3	To facilitate the preparation of final accounts of insurance companies in accordance with applicable law
Co4	To facilitate the preparation of final accounts of banking companies in accordance with applicable law
Co5	To understand the financial position of holding company and also consolidation of accounts
Co6	To facilitate the understanding of the format of profit and loss account and Balance sheet of companies as per new schedule VI with reference to all chapters

#### 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 (Intercompany investments excluded) Preparation of and consolidated Balance Sheet as per AS-21. (10 Hrs)

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

**Theory: Problem Ratio = 20:80**

### TEXT BOOK

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

### REFERENCE BOOKS

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

E-resources

Youtube links

[http://siesce.edu.in/notes/Amalgamation%20of%20Companies\\_31457.pdf](http://siesce.edu.in/notes/Amalgamation%20of%20Companies_31457.pdf)

<https://www.youtube.com/watch?v=ApkpvazCp8s>

<https://www.youtube.com/watch?v=DVEK4z9uSVg>

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

<https://www.youtube.com/watch?v=DVEK4z9uSVg>

Weblinks

<http://gcderabassi.ac.in/e-learning/Banking%20Company%20Accounts.pdf>

[http://siesce.edu.in/notes/Amalgamation%20of%20Companies\\_31457.pdf](http://siesce.edu.in/notes/Amalgamation%20of%20Companies_31457.pdf)

<http://www.iimchyderabad.com/econtent/CorporateAccounting-UnitV.pdf>

<https://castudyweb.com/wp-content/uploads/2019/05/Holding-Company-Summary-Notes.pdf>

### 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
- Examples-Case study analysis on the topic Non performing Asset in the banking Industry
- Bank merger in India-A case study
- Assignment in accounts of holding companies
- Interaction -Life insurance and general insurance
- Read about how the insurance process works and discover what roles the insurance company and the policyholders play.

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

- Evaluate a case study to see how one policyholder's insurance choices affected her financially.

### COURSE OUTCOME:

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

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE SKILL
CO1	Construct financial statements applying in relevant accounting treatment for types of Mergers and Acquisitions.	1, 3	C
CO2	Prepare Liquidator's Final statement of accounts	1, 3	C
CO3	Synthesize and prepare and final accounts of insurance companies in the prescribed format	1, 3	C
CO4	Construct consolidated profit and loss account and Balance Sheet of Banking Companies in accordance with prescribed format	1, 3	C
CO5	Preparation of Consolidated Balance Sheet as per AS 21	1, 3	C

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

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### CORE IX – INTERNATIONAL TRADE

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

B.Com (Corporate Secretaryship) & B.B.A

<b>SUBJECT CODE:</b> 15UCOM333	<b>YEAR / SEMESTER: II / IV</b>	<b>MAXIMUM MARKS: 100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS:</b> <b>60</b>

**GENERAL OBJECTIVE :** The course provides students sound conceptual knowledge on the theory and practice of international trade and trade related policies. It focusses on analysing the gain from trade, changing patterns of trade, relationship between trade investment and economic growth and the reasons for and consequences of trade policy.

### COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To offer students an introduction to the theory of international trade and the trends in India's Foreign Trade policy.
Co2	To describe the forms of international finance and payment mechanisms
Co3	To be able to analyse the main arguments for protection and to critically evaluate the relevance and arguments for free trade
Co4	To understand the role of various institutions in facilitating international trade
Co5	To familiarize students with the concepts of comparative advantage and the gains from 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)

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### 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)

#### E-RESOURCES

##### Youtube links

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

[https://www.youtube.com/watch?v=pL\\_5trI6YY](https://www.youtube.com/watch?v=pL_5trI6YY)

<https://www.youtube.com/watch?v=U0rtjkAvnrY>

<https://www.youtube.com/watch?v=WG72yk60tbA&list=PLhICud5IUwVjKybRCJvWjoI6wtq6c2wj-&index=2>

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

##### Weblinks

<https://courses.lumenlearning.com/boundless-economics/chapter/introduction-to-international-trade/>

<https://byjus.com/commerce/difference-between-fixed-and-flexible-exchange-rate/>

<https://www.economicdiscussion.net/trade/trade-policy-free-trade-and-protection/6451>

<https://www.microeconomicsnotes.com/balance-of-payments/international-liquidity-meaning-need-and-features-central-bank/1742>

<https://www.dgft.gov.in/CP/?opt=ft-policy>

### ACTIVITY PLANNER

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

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

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

**M.O.P. VAISHNAV COLLEGE FOR WOMEN ( AUTONOMOUS)***(Effective for the batch of candidates admitted in 2018-2019)***B.COM CORPORATE SECRETARYSHIP****COURSE OUTCOMES**

On Completion of the course the students will be able to

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
<b>CO 1</b>	Examine the features, relevance, need and theories of international trade in the emerging globalized business environment	<b>4</b>	An
<b>CO 2</b>	Evaluate the impact of international payment structure on an organisation's internal business opportunities	<b>4</b>	E
<b>CO 3</b>	Investigate the global business environment in terms of free trade policies, quotas, tariffs and exchange control	<b>4</b>	An
<b>CO 4</b>	Analyze the impact of statutory and regulatory compliance laid down by various international organizations on the international movement of goods and services	<b>4</b>	An
<b>CO 5</b>	Examine and assess India's foreign trade composition and policies keeping India Vision 2030 in mind	<b>4</b>	An

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

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### CORE X - DRAFTING & CONVEYANCING

<b>SUBJECT CODE:</b> 14UCOM340	<b>YEAR / SEMESTER: II/ IV</b>	<b>MAXIMUM MARKS: 100</b>
<b>COURSE TYPE:</b> THEORY	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS:</b> 60

**GENERAL OBJECTIVE:** To provide expert knowledge of drafting, conveyancing and documentation techniques.

#### COURSE OBJECTIVES:

Co No.	COURSE OBJECTIVE
CO1	To acquaint the students with the fundamentals of effective Drafting and Conveyancing techniques.
CO2	To provide insight into the functions and objectives of drafting and suggest tools to help approach the task of drafting deeds.
CO3	To possess knowledge with respect to drafting of commercial contracts and agreements
CO4	To design an Agenda and to write minutes after the meeting.
CO5	To enable the students to learn to draft petitions and applications before the company law courts

#### 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  
\_Hirw Purchase Agreement-Power of Attorney, Affidavit, Will

(13 Hrs.)

#### UNIT IV

##### COMPANY MEETING- DOCUMENTS

Notice-Agenda-Resolutions and minutes-Reports -Directors Report , Chairman Speech

(10 Hrs.)

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### UNIT V

#### PETITIONS AND APPLICATIONS

Drafting of Petitions and Applications before the Company Law Courts

(10 Hours)

#### 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

#### E-RESOURCES

##### YOUTUBE LINKS

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

<https://www.youtube.com/watch?v=gamJROG7eOw>

<https://youtu.be/XKBVPn6LbDg>

[https://youtu.be/7Jn2ozMN5\\_0](https://youtu.be/7Jn2ozMN5_0)

##### WEBLINKS

<https://www.caclubindia.com/articles/principle-of-drafting-9727.asp>

<https://blog.ipleaders.in/draft-lease-deed/>

<https://blog.ipleaders.in/hire-purchase/>

<https://thebusinesscommunication.com/what-is-notice-of-meeting-prerequisites-of-a-valid-notice/>

<https://www.skillmaker.edu.au/agenda-for-a-meeting-2/>

<https://corporatefinanceinstitute.com/resources/knowledge/other/meeting-minutes/>

<https://www.icsi.edu/media/portals/72/year%202017/presentation/Broad%20Guidelines%20for%20Drafting%20Co%20Petition%20-%20PK%20Mittal.pdf>

#### ACTIVITY PLANNER

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

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

- Mini lecture on suggested topics.
- Individual drafting of Gift deed and to be presented in the class.
- Scrap book – documents related to company meeting.
- Attend an AGM and draft the minutes for the same.
- Worksheet to identify various concept in Drafting & Conveyancing.
- Class test on the various format of drafting a deed.
- Group discussion on various components of a deed.
- MCQ test after completion of the entire syllabus.

**M.O.P. VAISHNAV COLLEGE FOR WOMEN ( AUTONOMOUS)***(Effective for the batch of candidates admitted in 2018-2019)***B.COM CORPORATE SECRETARYSHIP****COURSE OUTCOMES**

On Completion of the course the students will be able to

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRES SED</b>	<b>COGNITIVE LEVEL</b>
<b>CO1</b>	Design and draft necessary acumen in drafting legal documents	1,2,3	C
<b>CO2</b>	Outline the steps involved in drafting various types of deeds related to conveying various types of charges,	1,2,3	An
<b>CO3</b>	Design trade related agreements in respect of Dealership, Agency, Export and Memorandum of Understanding, Hire Purchase Agreement	1,2,3	C
<b>CO4</b>	Create documents relating to various Company's meetings	1,2,3	C
<b>CO5</b>	Compose petitions and applications before the Company Law Courts.	1,2,3	C

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

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### ALLIED IV- CORPORATE DUE DILIGENCE

<b>SUBJECT CODE:</b> <b>17UCOM315</b>	<b>YEAR / SEMESTER: II/ IV</b>	<b>MAXIMUM MARKS: 100</b>
<b>COURSE TYPE:</b> <b>THEORY</b>	<b>CREDITS: 5</b>	<b>TOTAL TEACHING HOURS:</b> <b>75</b>

**GENERAL OBJECTIVE:** To acquire thorough understanding of due diligence report of various business transactions and Corporate Compliance Management

#### COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To facilitate the students to understand the concept and application of due diligence
Co2	To enable the students to understand the viability of gathering information about organization or party to identify issues during a contractual relationship.
Co3	To make the students understand the types of Global depository receipts and its regulatory framework
Co4	To know the importance of due diligence in M & A process
Co5	To enable the students to understand the concept of compliance management and preparation of due diligence report

#### UNIT 1

##### 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)

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### 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.)

### TEXT BOOKS

- The Art of M& A Due Diligence (2010) – Alexandra Reed Iajoux, 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.

### E-RESOURCES

#### YOUTUBE LINKS

<https://www.youtube.com/watch?v=Ai3e9Hz8vpw>

<https://www.youtube.com/watch?v=w6eruKsOjx8>

<https://www.youtube.com/watch?v=qIBuS5oBDIM>

<https://www.youtube.com/watch?v=rYkb4d8l7i8>

#### WEBLINKS

<https://corporatefinanceinstitute.com/resources/knowledge/deals/due-diligence-overview/#:~:text=A%20due%20diligence%20report%20is,themselves%20prior%20to%20potential%20transactions.>

<https://www.icsi.edu/media/portals/70/241120123.pdf>

<https://cleartax.in/s/due-diligence>

<https://blog.ipleaders.in/understanding-concept-due-diligence-step-step-process/>

### 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 2
- 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 unit 3
- QUIZ session relating to the topic unit 1.
- Case Study analysis on topics related to the subject.
- 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.

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

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## B.COM CORPORATE SECRETARYSHIP

- Flip classroom : topics would be given on previous day and interaction with faculty and students on the topic will be dealt
- Activity on video: Analyse the video and answer the questions posted to class

### COURSE OUTCOMES

On Completion of the course the students will be able to

CO No.	COURSE OUTCOME	PSOs ADDR ESSED	COGNITIVE LEVEL
CO1	Appraise the meaning of Due Diligence, factors, types and explain the difference between due diligence and audit	1,2,3	An
CO2	Outline the provisions of SEBI relating to Due Diligence on issue of various types of Securities	1,2,3	An
CO3	Analyze the types of global depository receipts and its regulatory framework relating to receipts within and outside India	1,2,3	An
CO4	Evaluate due Diligence on Mergers and Amalgamations and explain the importance of Due Diligence on Valuation	1,2,3	E
CO5	Critically examine the due diligence report and describe the significance of Corporate Compliance management.	1,2,3	An

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

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

### INTERDISCIPLINARY ELECTIVE

#### EMOTIONAL INTELLIGENCE

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

**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:**

<b>Co No.</b>	<b>COURSE OBJECTIVE</b>
<b>CO1</b>	To create emotional Intelligence
<b>CO2</b>	To provide an understanding of individual differences
<b>CO3</b>	To acquaint students with the ability to develop positive traits
<b>CO4</b>	To acquaint students with the ability to manage or control negative traits
<b>CO5</b>	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)

(Effective for the batch of candidates admitted in 2018-2019)

## 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,10<sup>th</sup> Edition,2007.

### E-RESOURCES

#### YOUTUBE LINKS

<https://www.youtube.com/watch?v=LgUCyWhJf6s>

<https://www.youtube.com/watch?v=nw6u3fk88pY>

<https://www.youtube.com/watch?v=7XBk9C4jb9A>

[https://www.youtube.com/watch?v=BsVq5R\\_F6RA](https://www.youtube.com/watch?v=BsVq5R_F6RA)

<https://www.youtube.com/watch?v=Q7kBoyXR0cc>

[https://www.youtube.com/watch?v=KUWn\\_TJTrnU](https://www.youtube.com/watch?v=KUWn_TJTrnU)

[https://www.youtube.com/watch?v=9dLLw7\\_v\\_Do](https://www.youtube.com/watch?v=9dLLw7_v_Do)

#### WEBLINKS

<https://www.verywellmind.com/what-is-self-awareness-2795023>

<https://courses.lumenlearning.com/publicspeakingprinciples/chapter/chapter-4-appendix-a-listening-profile/>

<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6108093/>

<https://www.healthyplace.com/self-help/positivity/what-is-negative-thinking-how-it-destroys-your-mental-health>

<https://www.skillsyouneed.com/ps/planning-personal-development.html>

### 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

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

(Effective for the batch of candidates admitted in 2018-2019)

## B.COM CORPORATE SECRETARYSHIP

- Role play on various emotions
- Mini lecture on suggested topics.

### COURSE OUTCOMES

On Completion of the course the students will be able to

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Examine the relationship between interpersonal skills, emotions and behavior to inspire high performance.	5	An
CO2	Outline the various personality traits and explain the importance of self-awareness and improve interpersonal skills	5	An
CO3	Recommend self-empowerment strategies and create a sensitivity profile	5	An
CO4	Summarize Emotionally Intelligent mindfulness practice while experiencing negative traits	5	Ap
CO5	Categorize personal strengths and weaknesses	5	An

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

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

*(Effective for the batch of candidates admitted in 2017-2018)*

**B.COM CORPORATE SECRETARYSHIP**

**Choice Based Credit System  
Course of study for the batch of  
Candidate admitted in 2017-2018**

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

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

## B.COM CORPORATE SECRETARYSHIP

### CORE XI – ELEMENTS OF COST ACCOUNTING

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

SUBJECT CODE:17UCOM321	THEORY	80 MARKS
SUBJECT CODE: 17UCOM321P	PRACTICAL	20 MARKS

CREDITS: 4

TEACHING HOURS: 60

THEORY: 40

PRACTICALS:20

SEMESTER: V

#### COURSE OBJECTIVES

To understand the computation aspects of the various elements of cost and the methods of costing.

To facilitate the students to be aware of computation of cost related to products and services.

#### 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 over time. Labour turnover, Causes and Effects of labour Turnover

(8Hrs)

#### 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)

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

*(Effective for the batch of candidates admitted in 2017-2018)*

## **B.COM CORPORATE SECRETARYSHIP**

### **UNIT V**

#### **Process costing**

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

(10 hours)

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

#### **TEXT BOOK**

- T.S. Reddy & Hari Prasad Reddy (2018) Cost Accounting and Management accounting, 4<sup>th</sup> Edition, Margham Publications. Chennai-17

#### **REFERENCE BOOKS**

- Jain S.P. and Narang K.L. (Reprint 2017). Cost Accounting. 10<sup>th</sup> Edition. Kalyani Publishers. New Delhi.
- Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. 5<sup>th</sup> Edition. S.Chand & Co. New Delhi 2011.
- Saxena and Vashist. 2010. Cost Accounting. 5<sup>th</sup> 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 )**

- Mystery box: Pick a chit and answer the question asked
- Presentation on the methods of Costing
- Group Discussion – On existing product's 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
- Assignment on the topic Material and Labour Costing
- Assume a product of your choice to calculate cost per unit.
- Rapid fire quiz on the topic on basic concepts of costing
- Preparation of problems |and display of profit and loss account using Accounting Software

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*(Effective for the batch of candidates admitted in 2017-2018)*

**B.COM CORPORATE SECRETARYSHIP**

**CORE XI – ELEMENTS OF COST ACCOUNTING- PRACTICAL**

**UNIT I**

**Masters Inventory:** Understanding Inventory, Integrating Accounts and Inventory.

**UNIT II**

**Stock Group and Categories:** Stock group Godown and Locations, Stock Category, Units of Measure, Stock Items, Manual Stock Valuation without Inventory.

**UNIT III**

**Purchase Order Processing:** Purchase Order Process, Purchase Order Voucher, Receipt Note (Inventory).

**UNIT IV**

**Cost Centers and Cost Categories:** Understanding Cost Centers, Cash Book and Bank Book, Stock Transfer Report, Negative Stock Report.

**UNIT V**

**Financial Reports:** Working Capital, Cash Flow and Fund Flow Statements.

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

*(Effective for the batch of candidates admitted in 2017-2018)*

**B.COM CORPORATE SECRETARYSHIP**

**CORE XII - INCOME TAX LAW AND PRACTICE-I**

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

<b>SUBJECT CODE:14UCOM328</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**CREDITS: 4**

**TEACHING HOURS: 60**

**SEMESTER: V**

**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, Kalyani Publishers, Latest edition

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

*(Effective for the batch of candidates admitted in 2017-2018)*

## **B.COM CORPORATE SECRETARYSHIP**

### **REFERENCE BOOKS**

- Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi, Latest edition
- Vinod K. Singhania, 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 )**

- Prepare a booklet(provisions) under the head Salary Income in layman's approach
- **Presentation on tax planning for an individual income:** Students are required to prepare tax planning on their parents salary income.
- MCQ worksheet will be given to the students to familiarise the provisions related to the topic income from house property
- Crossword 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)
- QUIZ session relating to provisions of income from other sources
- 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 solved
- Case Study analysis on Income tax Act.

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

*(Effective for the batch of candidates admitted in 2017-2018)*

**B.COM CORPORATE SECRETARYSHIP**

**CORE – XIII COMPANY LAW & SECRETARIAL PRACTICE- I**

<b>SUBJECT CODE: 14UCOM350</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**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.)

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

*(Effective for the batch of candidates admitted in 2017-2018)*

## **B.COM CORPORATE SECRETARYSHIP**

### **TEXT BOOKS**

- Kapoor, N.D (2007, Reprint 2012) Company Law & Secretarial Practice. 13th Edition Sultan Chand & Sons.
- J.Santhi (2016, Reprint 2017) Company Law and Secretarial Practice, Margham Publication

### **REFERENCE BOOKS**

- Bare Acts
- Dr. Sreenivasan, M.R (2007, Reprint 2015) Company Law, Second 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. EM-Imagine you're the Company Secretary of an upcoming new company. Prepare a manual for setting an imaginary company.
2. SD-Situation Analysis on Company Secretary of a company to develop their problem solving and decision making skills
3. To prepare a manual to set up a mock company.
4. Mock court
5. Collect all details related to the changes in company law provisions.
6. Scrap book – Documents related to incorporation of a company.
7. Worksheet to identify various concept & sections in Company Law.
8. Mini lecture on suggested topics.
9. “Put the screws on” – Quiz will be conducted for the class after completion of the entire syllabus.
10. Group discussion on Rights and duties of a company secretary
11. Assignment on Doctrine of Constructive notice and Doctrine of Indoor Management.

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

*(Effective for the batch of candidates admitted in 2017-2018)*

**B.COM CORPORATE SECRETARYSHIP**

**CORE XIV - INCOME TAX LAW AND PRACTICE II**

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

<b>SUBJECT CODE:14UCOM329</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**CREDITS: 4**  
**SEMESTER: V**

**TEACHING HOURS: 60**

**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**

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

*(Effective for the batch of candidates admitted in 2017-2018)*

## **B.COM CORPORATE SECRETARYSHIP**

### **TEXT BOOK**

- Gaur and Narang-Income Tax Law and Accounts, Kalyani Publishers, Latest edition

### **REFERENCE BOOKS**

- Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Publications Agra, Latest edition
- Bhagwati 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.
- **Prepare a booklet(provisions) under different heads of Income in layman's approach**
- Presentation on PAN, returns, TDS TCS, assessments: set of students are given topics based on which they are required to present in the class.
- MCQ worksheet will be given to the students to familiarise the provisions related to the topic income from capital gain
- 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)
- QUIZ session relating to provisions of profit and gain from business or profession
- 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 solved
- Mock e-filing trails

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

*(Effective for the batch of candidates admitted in 2017-2018)*

**B.COM CORPORATE SECRETARYSHIP**

**ELECTIVE III- INSTITUTIONAL TRAINING**

<b>SUBJECT CODE: 15UCOM328</b>	<b>PROJECT</b>	<b>100 MARKS</b>
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**CREDITS: 5**

**TEACHING HOURS: 75**

**SEMESTER: V**

**COURSE OBJECTIVE:** 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.

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

*(Effective for the batch of candidates admitted in 2017-2018)*

**B.COM CORPORATE SECRETARYSHIP**

**PRACTICAL EXAMINATION**

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

**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

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

*(Effective for the batch of candidates admitted in 2017-2018)*

**B.COM CORPORATE SECRETARYSHIP**

**CORE XV – ELEMENTS OF MANAGEMENT ACCOUNTING**

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

<b>SUBJECT CODE:16UCOM302</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>CREDITS: 4</b>		<b>TEACHING HOURS: 60</b>
<b>SEMESTER: VI</b>		

**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.)

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

*(Effective for the batch of candidates admitted in 2017-2018)*

## **B.COM CORPORATE SECRETARYSHIP**

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

#### **TEXT BOOK**

- Reddy,T,S. & Hari Prasad Reddy (2017), Management Accounting, Margham Publications. Chennai-17,5<sup>th</sup> Revised Edition2014, Reprint 2015

#### **REFERENCE BOOKS**

- Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, kalyani publications 15<sup>th</sup> Edition
- Dr.S.N.Maheswari, (2013) Cost and Management Accounting, Sultanchand and sons publications, 14<sup>th</sup> 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 )**

- Take a company's Balance sheet and analyse the financial ratios and prepare a report
- Case study analysis on marginal costing and decision-making analysis
- Assignment of variance analysis
- 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
- Crossword Puzzle
- Work sheet with regard to preparation of problems

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

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

## B.COM CORPORATE SECRETARYSHIP

### CORE XVI - FINANCIAL MANAGEMENT

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

<b>SUBJECT CODE:17UCOM314</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**CREDITS: 4**

**TEACHING HOURS: 60**

**SEMESTER: VI**

#### COURSE OBJECTIVES:

- To create an understanding on the Financial Management Functions.
- To develop a curiosity to learn and analyze various Financial Management Concepts.

#### UNIT I

##### Functions of Finance

**Financial Management:** Meaning, Definition, Scope, Nature and Objectives- Profit Maximization – Wealth Maximization –Financial Management Functions - **Role of a CFO.**

(10 hrs)

#### UNIT II

##### Sources of Finance, Cost of Capital & Capital Structure

**Composition and Sources** of Long Term Finance and Short Term Finance - Difference between Short and Long 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

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

Introduction, Meaning, Types of Dividend, Nature of Dividend Policy, Objectives of Dividend Policy, Factors Determining Dividend Policy. Dividend Theories- Walter & Gordon, MM theory.

(12 hrs)

#### UNIT IV

##### Capital Budgeting

Meaning, Definition, Need and Significance of Capital Budgeting, Factors Influencing Capital Budgeting Decisions- Capital Budgeting Process-Evaluation of Capital Budgeting Proposals- Payback, Discounted Cash flow, NPV, ARR, IRR and Profitability Index. (Problem based).

Risk Analysis in Capital Budgeting: Incorporation of Risk Factor in Capital Budgeting- General Techniques- Risk Adjusted Discount Rate Method, Certainty Equivalent Method,

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

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## B.COM CORPORATE SECRETARYSHIP

Sensitivity Analysis, Probability Assignment, Standard Deviation & Coefficient of Variation, Decision Tree Analysis(Theory based). (14 hrs)

### UNIT V

#### **Working capital management:**

Meaning, Gross and Net Concepts, Working Capital Cycle, Determinants of Working Capital Requirements, Significance of Working Capital – Inventory Management, Management of Cash and Management of Receivables. (Problem based)

(12 hrs)

**PROBLEMS CAN BE ASKED FROM UNIT II, III IV AND V.**

**PROBLEM: THEORY RATIO= 60:40**

### TEXT BOOKS

- A.Murthy, Financial Management, Second Edition Reprint 2018, Margham Publications
- Dr.S.N.Maheshwari, Elements of Financial Management, Edition 2010,Sultan Chand & Sons, New Delhi
- Dr. Kulkarni and Dr. Sathya Prasad, Financial Management, 13<sup>th</sup> Revised Edition 2011

### REFERENCES BOOKS

- PrasanaChandra, Financial Management, 2008 Tata Mc.GrawHill, New Delhi
- I.M.Pandey, Financial Management, 2009 Vikas Publishing
- Khan & Jain ,Financial Management, Edition 2009, Sultan Chand & Sons

### ACTIVITY PLANNER

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

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

- Role play as a Finance manager.
- 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

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

*(Effective for the batch of candidates admitted in 2017-2018)*

**B.COM CORPORATE SECRETARYSHIP**

**CORE XVII- BUSINESS TAXATION**

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

<b>SUBJECT CODE:15UCOM331</b>	<b>THEORY</b>	<b>100 MARKS</b>
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**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**

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 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, Time and Value of Supply**

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

**UNIT – IV**

**GST records and returns**

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)

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

*(Effective for the batch of candidates admitted in 2017-2018)*

## **B.COM CORPORATE SECRETARYSHIP**

### **REFERENCE BOOKS**

- Reference Material
- Dr.Vinod K Singhania and Dr.Monica Singhania, Students Guide to Income Tax including GST (59<sup>th</sup> Edition) 2018 – 19

### **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
- QUIZ session relating to the topic UNIT 1
- 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
- Flip classroom on the topic of indirect taxation emergence of GST.
- **labelling activity on different types of filing of return**

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

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

## B.COM CORPORATE SECRETARYSHIP

### CORE -XVIII COMPANY LAW & SECRETARIAL PRACTICE – II

SUBJECT CODE: 17UCOM325	THEORY	100 MARKS
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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 – Accounts and audit- Right of member to copies of audited financial statement- to be filled with registrar – Internal audit (**New act**) (14 Hrs)

#### UNIT –II

**Meetings and Procedures:** Introduction - Kinds of Meetings - Meetings of share holders - 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- Independent director – Women director and Independent 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

**Insolvency & Liquidation :** Insolvency & Bankruptcy Code, 2016 – National company Law Tribunal ( NCLT) - Corporate Insolvency Resolution Process - Fast Track - Voluntary Liquidation -- IBBI –IP – IU – IPA - Adjudication - Offences and Penalties. (13 hrs)

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## B.COM CORPORATE SECRETARYSHIP

### 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 (2007, Reprint 2012) Company Law & Secretarial Practice. 13th Edition Sultan Chand & Sons.
- J.Santhi (2016, Reprint 2017) Company Law and Secretarial Practice, Margham Publication

### REFERENCE BOOKS

- Bare Acts
- Dr. Sreenivasan, M.R (2007, Reprint 2015) Company Law, Second 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 )

- SD-Case Study Analysis on the topic Directors to develop their problem solving skills
- EN-Attend meetings of the company and prepare a report

- Worksheet to identify various concept & sections in Company Law.
- Mini lecture on suggested topics.
- “PARADOX”- puzzle will be conducted incorporating all the 5 units.
- Group discussion on Issues in Corporate Governance Practices in India.
- To conduct a Mock AGM as per the provisions of Companies Act 2013.
- Mock court session.
- Scrap book – documents related to company meeting.
- Pick chitara – student will ask to pick a chit and explain the concept shown with suitable case.