



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

Choice Based Credit System

Course of study for the batch of candidates

admitted in

2020-2021

2019-2020

2018-2019

ACADEMIC YEAR 2020-2021

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 2020-2021)
B.COM CORPORATE SECRETARYSHIP

Choice Based Credit System
Course of Study for the batch of
Candidates admitted in 2020-2021

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

(Effective for the batch of candidates admitted in 2020-2021)

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.

COURSE CODE : 19UCOM301& 19UCOM301P	YEAR/ SEMESTER:I /I	MAXIMUM MARKS : 80(Theory), 20(Practical)
COURSE TYPE: THEORY & PRACTICAL	CREDITS :4	TOTAL TEACHING HOURS : 40(Theory), 20(Practical)

GENERAL OBJECTIVE:

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

COURSE OBJECTIVES

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

UNIT I

Introduction to Accounting

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

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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)

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://nios.ac.in/media/documents/srsec320newE/320EL11.pdf>

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<https://castudyweb.com/wp-content/uploads/2019/07/Bank-Reconciliation-Statement.pdf>

https://www.academia.edu/12287680/Chapter_5_Preparation_of_Final_Accounts_with_Adjustments

https://images.topperlearning.com/topper/revisionnotes/7991_Topper_21_101_504_51_1058

[0Accounting for Not for Profit Organisation up201904241111_1556084500_2312.pdf?v=0.0.1](https://www.academia.edu/12287680/Chapter_5_Preparation_of_Final_Accounts_with_Adjustments)

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

YOUTUBE LINKS:

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

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

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

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

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

ACTIVITY PLANNER

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

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

1	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
2	Exploring accounting concepts to sharpen financial accounting concepts-discussion and interaction with examples
3	Books of accounts of two sole traders will be compared and analyzed
4	Creation of ledger accounts and preparing transactions relating to receipts and payments using tally software.
5	Explanation through presentation about the need for preparation of cash and passbook through examples
6	Finding out and present a report on Eligibility criteria for fire insurance policy in detail
7	Case study analysis by taking two different books of accounts of a soletrader and their accounting process-For example method of depreciation followed, treatment with reference to bad debts
8	Group learning in doing worksheet relating to exercise problems given in books in all the units
9	Preparation of family budget -putting theory into practice

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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.

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B.COM CORPORATE SECRETARYSHIP

COURSES OUTCOMES

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

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO1	Formulate financial schedules through analysis and synthesis of information	1,3	C
CO2	Evaluate the reasons for discrepancies between cash book and passbook and compute the interest receivable on investments made	1,3	E
CO3	Construct multi step income statements and classified Balance sheets	1,3	C
CO4	Evaluate the surplus deficit of Non-Profit Organizations and prepare its final statement of accounts.	1,3	E
CO5	Compare and interpret the different methods of depreciation for various types of assets and estimate the insurance claim	1, 3	E

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

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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.B.A., B.Com (Honours) &
B.Sc (Food Science & Management)

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

GENERAL OBJECTIVE:

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

COURSE OBJECTIVES:

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

UNIT I

Introduction

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

Contributions to management thought, F.W.Taylor & Scientific management, Henry Fayol & Administrative theory of management, Elton Mayo & Hawthorne Experiment, Peter.F Drucker.

(12 Hrs)

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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.

Forecasting & Decision Making- Meaning, Definition, Characteristics, Process, Advantages and Limitations, Types of decision, **Techniques of decision making, problems in decision making.** (12 Hrs)

UNIT III

Organising

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

UNIT IV

Staffing & Directing

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

UNIT V

Control & Co- ordination

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

TEXT BOOK

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

REFERENCE BOOKS

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

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WEB LINKS:

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

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

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

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

<https://www.toppr.com/guides/business-studies/controlling/meaning-of-controlling/#:~:text=Controlling%20can%20be%20defined%20as,deviations%2C%20%26%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	Role play on Skills of a manager and types of leadership.
2	Panchavyuha – Exhibition on Management principles depicted in Mahabarataha.
3	Mini lecture on suggested topics
4	Case study to develop problem solving skills and to present the same in the class.
5	Identify various types of plan in a given situation . For eg: Maruti started offering a discount of Rs.20,000/- on purchase of a Wagon R. In response to this Hyundai started with a scheme of free mp3 player with every Santro. Identify the type of plan
6	Connections – related to various concepts in management
7	“Big Picture” Challenge related to skills and role of a manager.
8	Crosswords related to various terms in management
9	MCQ test after completing the entire syllabus.

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10	Quiz on terms related to management
11	Conduct a SWOT analysis for a well-known company. Jot down their strengths, weakness, opportunities and threats and do an analysis.
12	Ice breaker activity - Finding the Ace of Spades is a time management activity best suited for a small group. Two individuals, one team leader, and some decks of cards are required for this activity. Players must try to find the Ace of Spades in the deck as quickly as possible. The player with the organized deck will find the challenge much easier than the player with the mixed deck This activity highlights the importance of: Spending a little time organizing a schedule for the day. Improving productivity by tackling priority tasks first.

COURSE OUTCOMES

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

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

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

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)*(Effective for the batch of candidates admitted in 2020-2021)***B.COM CORPORATE SECRETARYSHIP****ALLIED I – STATISTICS****COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management) & B.Com (Corporate Secretaryship), B.A Economics**

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

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

COURSE OBJECTIVES (Co):

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

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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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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.

REFERENCE BOOKS

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

WEB LINKS:

www.slideshare.net

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

YOUTUBE LINKS:

<https://youtu.be/BiLlCtXmm0>

<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.

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

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B.COM CORPORATE SECRETARYSHIP

ALLIED I - STATISTICS PRACTICAL

DIAGRAMMATIC REPRESENTATION

Column, Bar Diagram, Line, Pie and Area

METHODS OF CENTRAL TENDENCY

Mean, Median, Mode.

MEASURES OF DISPERSION

Standard deviation, Quartile deviation, Range

CORRELATION

Correlation co-efficient

Rank Correlation (without repeated ranks)

Regression co-efficient and Regression lines

TESTS OF SIGNIFICANCE

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

Chi-square test for independence of attributes.

COURSE OUTCOMES:

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

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Determine the measures of central tendency, present data using various diagrammatic/graphical representation and use them as an effective tool of analysis in National/Global environment.	3,4	E
CO2	Explain the spread of frequency distribution using measures of dispersion and employ correlation & regression methods to analyze and interpret data.	3,4	E
CO3	Select appropriate statistical analysis tools, apply them in business scenario to draw conclusions and develop decision making skills needed for employment/entrepreneurship.	1,3,4	E

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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)**

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

GENERAL OBJECTIVE

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

COURSE OBJECTIVES:

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

UNIT I

Branch Accounts

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

(12 Hrs)

UNIT II

Departmental Accounts

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

(8 Hrs)

UNIT III

Hire purchase, Installment & Lease Accounts

Hire purchase and Installment-Default and repossession, Hire purchase trading account, Installment purchase system – Lease Accounts.

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(12 Hrs)

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://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-4tbIico>
- <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 to test their conceptual understanding and recap of what they have already studied
2	Hands on experience on maintaining accounts at branches

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3	Explanation of accounting treatment of goodwill on admission of a partner
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 ADDRESS	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

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CORE IV MARKETING MANAGEMENT

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

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

GENERAL OBJECTIVE

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

COURSE OBJECTIVES (Co):

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

UNIT I

Marketing & It's Applications

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

(12 Hrs)

UNIT II

Consumer Behaviour and Market Segmentation

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

(12 Hrs)

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UNIT III

Marketing Mix I

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

(15Hrs)

UNIT IV

Marketing Mix II

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

(12 Hrs)

UNIT V

Marketing in the New Millennium

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

(9 hrs)

TEXT BOOKS:

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

REFERENCE BOOKS

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

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>

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YOUTUBE LINKS:

<https://www.youtube.com/watch?v=LLvV2faRhwo>

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

<https://www.youtube.com/watch?v=UL6imegssbQ>

<https://www.youtube.com/watch?v=luEQUFWJ6oY>

<https://www.youtube.com/watch?v=Jm9la1ARvus>

<https://www.youtube.com/watch?v=MvsDmit6wYA>

https://www.youtube.com/watch?v=z_YwgN5TIUA

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

ACTIVITY PLANNER

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

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

1	Class discussion on how grocery retailers will compete with the combined Amazon/Flipkart?
2	Create a new product and present the same in the class.
3	Use social media promotional technique to sell the new product created by the student.
4	Pricing techniques which will be suitable for a newly developed product.
5	Group Activity – Divide students into teams. Have each team develop an Earth Day advertisement for a product of their choice
6	Class activity – each team to reimagine a new brand name and logo for an existing company
7	Connections & Puzzle – related to various terms in marketing.

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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
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 – Analyze; E- Evaluate; C – Create**

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B.COM CORPORATE SECRETARYSHIP

ALLIED -II MANAGERIAL ECONOMICS

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

GENERAL OBJECTIVE:

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

COURSE OBJECTIVES (Co):

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

UNIT I

Introduction

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

UNIT II

Demand and Supply Functions

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

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

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

UNIT III

Production and Cost

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

UNIT IV

Markets

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

UNIT V

Decision Making

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

TEXT BOOK:

- P.L. Mehta (2016), Managerial Economics – Analysis, Problems and Cases, Sultan Chand & Sons
- Sankaran.S (2015), Managerial Economics, Margham Publications.

REFERENCE BOOKS

- H. Craig Peterson, W. Chris Lewis, Sudhir K. Jain (2006) 1st impression, Pearson Education
- D.M. Mithani (2005), Managerial Economics – Theory and Applications, 4th enlarged edition, Himlaya Publication House
- Atmanand (2004), Managerial Economics, 1st edition, Excel Books

WEB RESOURCES:

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

YOU TUBE LINKS

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

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ACTIVITY PLANNER:

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

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

(These activities are only indicative, the Faculty member can innovate)

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

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 evaluate the concept of consumer equilibrium in cardinal and ordinal utility analysis, demand and supply	4	E

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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**

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**Choice Based Credit System
Course of Study for the batch of
Candidates admitted in 2019-2020**

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B.COM CORPORATE SECRETARYSHIP

CORE V CORPORATE ACCOUNTING

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

COURSE CODE : 14UCOM320	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 (10Hrs)

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UNIT- V

Alteration of share capital

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

Theory: Problem Ratio= 20:80

TEXT BOOK

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

REFERENCE BOOKS

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

WEB LINKS:

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://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://www.taxmann.com/bookstore/bookshop/bookfiles/chapter13companyaccountsandauditingpractices.pdf>

https://sgp1.digitaloceanspaces.com/cakart/5947/study_contents/Chapter_6_Internal_Reconstruction.pdf

YOUTUBE LINKS:

<https://www.youtube.com/watch?v=tJ03LIbQXCw>

<https://www.youtube.com/watch?v=v5oRgGohsu0>

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

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	Discussion on the listed and unlisted companies
2	Working in teams to solve a problem in issue of shares with forfeiture and reissue
3	Preparation of final accounts of company- To explain on the legal requirements to be compiled with examples
45	Discussion and interaction session on what really accounting is and what is the

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	need to study corporate accounting
6	Activity -Mock Stock
7	To pick out any company which has recently undergone for alteration or reduction of capital and submit report on the same
8	Crossword puzzle to understand the terminologies used in final statement of accounts
9	To pick any one company and evaluate the goodwill of the concern.
10	Corporate Quiz
11	Connections game about accounting topics
12	Case study analysis by taking two different companies and their accounting process

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

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B.COM CORPORATE SECRETARYSHIP

CORE VI -PRACTICAL AUDITING

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

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

GENERAL OBJECTIVES: 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)

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B.COM CORPORATE SECRETARYSHIP

UNIT III

Verification

Verification and valuation of assets and liabilities (14 Hrs)

UNIT IV

Appointment of Auditor

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

(13 Hrs)

UNIT V

EDP Audit

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

TEXT BOOK

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

REFERENCE BOOKS

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

WEB LINKS:

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_verification.htm

<https://cleartax.in/s/appointment-auditors>

<https://indiafreenotes.com/auditing-in-an-edp-environment/>

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>

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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	Wheel of fortune: Solve the puzzle by calling out letters. Guess the word and win points by spinning the wheel (Create wheel via https://wheelofnames.com/)
2	Case Study Analysis: An Auditor's report will be analysed and presented
34	Think Pair Share on the topic Audit Notebook and Working papers
5	Memory Master: Auditing pointers will be tested
6	Quiz on Verification of Assets & Liabilities and EDP Audit through G-form (https://forms.gle/oWSCBAFA1Jf7ZpcZA)
7	Presentation on verification of Assets and Liabilities
8	Connection: Play connections on the topic Auditing
9	Presentation Case Study analysis-relating to vouching of trade transactions

COURSE OUTCOME

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

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE SKILL
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 program 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	C
CO5	Critically evaluate the application of audit procedures in an e-audit environment	1, 3	E

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B.COM CORPORATE SECRETARYSHIP

CORE VII – LEGAL SYSTEM OF BUSINESS

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

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

GENERAL OBJECTIVES:

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 Contact - 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.)

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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, 7th Edition
- Avatar Singh (Reprint 2008) Principles of Mercantile law, Eastern Book Co, India

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

http://nedrc.nic.in/bare_acts/Consumer%20Protection%20Act-1986.html

<https://www.infosecawareness.in/cyber-laws-of-india>

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=t7TiRolKLPw>

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

<https://www.youtube.com/watch?v=h-ctLV9QW7A>

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B.COM CORPORATE SECRETARYSHIP

<https://www.youtube.com/watch?v=Qs1DltPTegQ>

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	Presentation on cyber law and security
2	Crossword on sale of goods Act.
3	Voice out activity: Discussion on consumer protection tax
4	MCQ worksheet will be given to the students to familiarise to the topic contract Act in google form
5	QUIZ session relating to the topic money laundering Act.
6	Case Study analysis on topics related to the subject in google classroom.
7	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.
8	Virtual Mock court on the cases given relating to Indian Contract Act
9	Group discussion on recent topics related to the course in google classroom

COURSE OUTCOME

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

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ALLIED III – ENTREPRENEURSHIP DEVELOPMENT AND SMALL BUSINESS MANAGEMENT

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

SUBJECT CODE: 15UMAN306	YEAR / SEMSTER: II / III	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 5	TOTAL TEACHING HOURS: 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.

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

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

(12 hrs)

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

WEB LINKS:

<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/>

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=IO4sQtyBY0E>

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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	123 go!!! Preparation of B-Plan which enables the student to improve their innovation and creative skills
2	Presentation on a successful entrepreneur and identifying their skills
3	Mini lecture on suggested topics.
4	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?
5	Presentation on a successful entrepreneur and identify their skills
6	The Founder” – Mc Donalds success story will be screened in the class.
7	MCQ test will be conducted after completion of the syllabus
8	Puzzles and Crosswords related to entrepreneurship

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 and women entrepreneurship	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

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

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

B.COM CORPORATE SECRETARYSHIP

ELECTIVE -HRM FOR NON – HR MANAGERS

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

SUBJECT CODE: 19UMAN302	YEAR / SEMESTER: II/III	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 5	TOTAL TEACHING HOURS: 75

GENERAL OBJECTIVE

The course acquaints students with the understanding of theories policies and legal compliances of HRM and key skills that are required by today's HR professionals to effectively contribute to dynamic organization,

COURSE OBJECTIVES (Co):

Co No.	COURSE OBJECTIVE
Co1	To familiarise students with the functions, systems, policies and applications of Human Resource Management in organizations.
Co2	To understand the theoretical foundations of key areas associated with HR development in the organization
Co3	To equip the students with HR skills and their ability to assess the constraints and opportunities associated with managing employees.
Co4	To enable students to assess training requirements, design orientation and training programs.
Co5	To familiarize students with employee retention strategies

UNIT I

Introduction to HRM

Human Resource Management (HRM) – Meaning – Importance – The role of HRM in business and important functions – HR Planning (Manpower Planning in previous times) – Developing Job Descriptions, Job Specifications

(10hrs)

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

B.COM CORPORATE SECRETARYSHIP

UNIT II

Recruitment, Training and development

Recruitment – Testing and Selection – Interviews – Employee orientation and on-boarding – Compensation – Pay and perquisites, Rewards and Incentives – Legal provisions related to compensation – Training and Development

(12 hrs)

UNIT III

HR Policies

HR Policies – Discipline and Grievance Management – Legal provisions for managing discipline and grievance – Performance management – Career paths and succession planning - Managing employee separation – Conducting employee surveys

(12 hrs)

UNIT IV

Legal Compliances and HRM

Trade Unions, Industrial Disputes, and Standing Orders – Employee retention – Turnover optimization and retention strategies – Engagement, involvement, commitment and satisfaction

(12hrs)

UNIT V

Future development in HRM

ICT and HRM – HR Information Systems, HR Analytics – HR Scorecard and organizational Effectiveness – HRM in merger and acquisitions – Knowledge management, learning organization and HRM – HR outsourcing – Directions for future development in HRM

(14hrs)

REFERENCE BOOKS

Noe, R.A., Hollenbeck, J.R., Gerhart, B. and Wright, P.M., (2017). Human resource management: Gaining a competitive advantage. New York, NY: McGraw-Hill Education

Dessler, G., & Biju, V. (2011). Human resource management (12th ed.). New Delhi: Pearson Education

Armstrong M., (2006). A Handbook of Human Resources Management Practice 10th Edition, Kogan page limited, London, U.K, pp.3.

WEB LINKS:

<https://www.yourarticlelibrary.com/human-resources/importance-and-functions-of-human-resource-management-with->

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

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

B.COM CORPORATE SECRETARYSHIP

[diagram/32363#:~:text=Human%20resource%20management%20executes%20training,organized%20for%20higher%20level%20managers.](#)

https://explore.leena.ai/employee-onboarding?utm_source=ads&utm_medium=google-search&utm_campaign=employee-onboarding-

[ME&utm_term=employee%20onboarding&utm_campaign=Employee+Onboarding&utm_source=adwords&utm_medium=ppc&hsa_acc=7419762464&hsa_cam=12816460547&hsa_grp=124777459677&hsa_ad=533387410043&hsa_src=g&hsa_tgt=kwd-2248334112&hsa_kw=employee%20onboarding&hsa_mt=p&hsa_net=adwords&hsa_ver=3&gclid=Cj0KCQjwkIGKBhCxAARIsAINMioKVvPGv8P6Krwem5tCRWjPqr9kZVTFh_Nsw_tyuI2iSIBMD9tbf5IMaAjYkEALw_wcB](#)

<https://sprigghr.com/blog/hr-professionals/15-essential-hr-policies/>

<https://www.greythr.com/complete-guide->

[statutory/#:~:text=Compliance%20means%20adherence.,in%20dealing%20with%20its%20employees.](#)

YOUTUBE LINKS:

<https://www.youtube.com/watch?v=PrV3PU7Agvk>

<https://www.youtube.com/watch?v=KRzP6pAj5G8>

<https://www.youtube.com/watch?v=Fo2e4XAfUM>

<https://www.youtube.com/watch?v=BHepYIUcf-Q>

<https://www.youtube.com/watch?v=sCay7DmcdBI>

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	Conduct a mock interview for a set of candidates in a simulated environment through google meet
2	Design a HR policy statement for different types of companies by collecting information from the website of the company
3	Case study analysis.
4	Mock interview
5	Mini lecture on suggested topics.
6	MCQ test will be conducted after completion of the syllabus.
7	Puzzles and Crosswords related to HRM concepts.
8	Group discussion Directions for future development in HRM.

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9	Connections related to various terms in HRM
10	Assignments on role of HRM in business and important functions

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 role of HRM in the new age organization and plan manpower requirements and implement techniques of Job design	1,2,5	An
CO 2	Formulate action plans for employee recruitment, selection, training and performance appraisal	1,2,5	C
CO 3	Outline the legal provisions for managing discipline and grievances in an organization.	1,2,5	An
CO 4	Justify, defend and handle legal compliance in HRM trade union disputes, employee retention and other legal ethical issues concerning human resources	1,2,5	E
CO 5	Integrate ICT in HRM practices to take ethical decisions, corrective actions and strategize for future developments in the field of HRM	1,2,5	C

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

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

B.COM CORPORATE SECRETARYSHIP

CORE VIII - ADVANCED CORPORATE ACCOUNTING

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

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

GENERAL OBJECTIVES: 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)

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

B.COM CORPORATE SECRETARYSHIP

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)

Theory: Problem Ratio = 20:80

TEXT BOOK

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

REFERENCE BOOKS

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

WEB LINKS:

<https://studylib.net/doc/9560461/branch-accounts-key-notes>

<https://egyankosh.ac.in/bitstream/123456789/13864/1/Unit-3.pdf>

<https://egyankosh.ac.in/bitstream/123456789/13877/1/Unit-4.pdf>

https://images.topperlearning.com/topper/revisionnotes/7985_Topper_21_101_504_550_9828_Accounting_for_Partnership_Basic_Concepts_up201904241123_1556085195_7083.pdf?v=0.0.1

https://nanopdf.com/download/insolvency-of-partnership_pdf

YOUTUBE LINKS:

<https://www.youtube.com/watch?v=F-p8g1TsSGw>

<https://www.youtube.com/watch?v=YdfS6qZt-w0>

<https://www.youtube.com/watch?v=2njmwSpX4l0>

<https://www.youtube.com/watch?v=5xr-4tbIico>

<https://www.youtube.com/watch?v=DLgVhCxXR0Y>

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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. Discussion on the meaning of Amalgamation, absorption and external reconstruction and the difference between internal and external reconstruction
2. Questions based on videos displayed in class
3. EM-Presentation of problems in Banking Companies explaining clearly the schedules
4. Bank merger in India-A case study
5. Assignment in accounts of holding companies
6. Interaction -Life insurance and general insurance

COURSE OUTCOMES

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

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
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 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

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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.

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

GENERAL OBJECTIVES: 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)

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B.COM CORPORATE SECRETARYSHIP

UNIT IV

International Institutions and international liquidity

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

UNIT V

India's Foreign Trade

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

STUDY MATERIAL

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

REFERENCE BOOKS

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

WEB LINKS:

<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>

YOUTUBE LINKS:

<https://www.youtube.com/watch?v=LKCMn CZyxiQ>
https://www.youtube.com/watch?v=pL_5trI6YY
<https://www.youtube.com/watch?v=U0rtjkAvnrY>
<https://www.youtube.com/watch?v=WG72yk60tbA&list=PLhICud5IUwVjKybRCJvWj oI6wtq6c2wj-&index=2>
<https://www.youtube.com/watch?v=QRtTciMThUQ>

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. Analysing the reasons for fluctuation of exchange rates for 6 months
2. Case study discussion on Foreign Trade Policy

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3. Rapid fire quiz on Import quotas and Tariffs
4. Group discussion on COVID 19 effect on import and export of goods
5. Case Study Analysis on the primary goods imported and exported by India from 2010-2020.
6. Analyse and list out sectors in which India is transforming into Manufacturing super power (Need for Importing of such goods has reduced)
7. Assignment on What are the International Institutions that impact trade and how they enable International Trade
8. Debate on products under free trade and protection

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 features, relevance, need and theories of international trade in the emerging globalized business environment	4	An
CO 2	Evaluate the impact of international payment structure on an organization's international business opportunities	4	E
CO 3	Investigate the global business environment in terms of free trade policies, quotas, tariffs and exchange control	4	An
CO 4	Analyze the impact of statutory and regulatory compliance laid down by various international organization's on the international movement of goods and services	4	An
CO 5	Examine and assess India's foreign trade composition and policies keeping India Vision 2030 in mind	4	An

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

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

B.COM CORPORATE SECRETARYSHIP

CORE X -COMPANY LAW AND SECRETARIAL PRACTICE

SUBJECT CODE: 19UCOM303	YEAR / SEMESTER: II / IV	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

GENERAL OBJECTIVE

To impart expert knowledge of the various provisions of the Companies Act, including secretarial practice, case laws and Secretarial Standards.

COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To enable the students to have a thorough knowledge of the fundamental principles of Company Law in India
Co2	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
Co3	To understand the role importance legal position of company Secretary
Co4	To enable the students to understand the classes of shares and laws governing it
Co5	To understand various procedures followed in managing the affairs of the company

UNIT –I

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

(15 Hrs.)

UNIT –II

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

(15 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.

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

(15 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.

(15 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

(15 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

WEB LINKS: <https://meraskill.com/blog/difference-between-companies-act-2013-vs-companies-act-1956>

<https://www.businesscommunicationarticles.com/legal-status-or-position-of-company-secretary/><https://www.legalwiz.in/blog/meaning-difference-and-importance-of-moa-and-aoa>

https://www.icsi.edu/media/filer_public/4e/f1/4ef1d2d3-2122-4baf-b7b7-1de3d6d13277/article_on_buyback.pdf

<https://keydifferences.com/difference-between-members-and-shareholders.html>

YOUTUBE LINKS:

https://www.youtube.com/watch?v=z9R_1XCOPCw

<https://www.youtube.com/watch?v=m9QbV31jdv8>

https://www.youtube.com/watch?v=CIZ37zo1_UU

<https://www.youtube.com/watch?v=J2LdZaeFcU8>

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

<https://www.youtube.com/watch?v=boA9MwPU0c8>

<https://www.youtube.com/watch?v=23vTINgrU9A>

<https://www.youtube.com/watch?v=GIZzKxSU25A>

<https://www.youtube.com/watch?v=0F8liZgJ2Ps>

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

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

B.COM CORPORATE SECRETARYSHIP

ACTIVITY PLANNER

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

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

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

COURSE OUTCOMES

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

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive level
Co1	Apply the provisions of Companies Act 2013 and examine the concept of Corporate Veil.	1,2,3	C
Co2	Analyze the role of a Company Secretary	1,2,3	An
Co3	Categorize the documents required for the Incorporation of a company	1,2,3	C
Co4	Outline the kinds of capital and procedures relating to Rights and Bonus issue	1,2,3	An
Co5	Appraise the Secretarial procedures involved in the allotment of shares and distinguish between Shareholders and Members.	1,2,3	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 2019-2020)

B.COM CORPORATE SECRETARYSHIP

ALLIED IV-DRAFTING & CONVEYANCING

SUBJECT CODE: 14UCOM340	YEAR / SEMESTER: II/ IV	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 5	TOTAL TEACHING HOURS: 75

GENERAL OBJECTIVES:

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

(15 Hrs.)

UNIT III

AGREEMENTS

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

(15 Hrs.)

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

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

B.COM CORPORATE SECRETARYSHIP

UNIT IV

COMPANY MEETING- DOCUMENTS

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

(15 Hrs.)

UNIT V

PETITIONS AND APPLICATIONS

Drafting and Petitions and Applications before the company law Courts

(15 HRS)

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

WEB LINKS:

<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%20of%20Drafting%20Co%20Petition%20-%20PK%20Mittal.pdf>

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

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

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

B.COM CORPORATE SECRETARYSHIP

ACTIVITY PLANNER

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

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

1. Assignment - Individual drafting of Sale deed
2. Attend an online AGM and draft the minutes for the same.
3. Mini lecture on suggested topics.
4. Scrap book – documents related to company meeting.
5. Class test on the various format of drafting a deed.
6. Group discussion on various components of a deed.
7. MCQ test after completion of the entire syllabus.

COURSE OUTCOMES:

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

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE SKILL
CO1	Design and draft necessary acumen in drafting legal documents	1,2,3	C
CO2	Outline the steps involved in drafting various types of deeds related to conveying various types of charges,	1,2,3	An
CO3	Design trade related agreements in respect of Dealership, Agency, Export and Memorandum of Understanding, Hire Purchase Agreement -	1,2,3	C
CO4	Create documents relating to various Company's meetings	1,2,3	C
CO5	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 2019-2020)

**B.COM CORPORATE SECRETARYSHIP
INTERDISCIPLINARY ELECTIVE**

EMOTIONAL INTELLIGENCE

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

GENERAL OBJECTIVE :

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

COURSE OBJECTIVES:

Co No.	COURSE OBJECTIVE
Co1	To create emotional Intelligence
Co2	To provide an understanding of individual differences
Co3	To acquaint students with the ability to develop positive traits
Co4	To acquaint students with the ability to manage or control negative traits
Co5	To emphasize the importance of emotions in managing everyday negotiations

UNIT I- INTRODUCTION

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

UNIT II -PERSONALITY ANALYSIS

Distinct Personality Type-Hand writing Analysis, Listening Profile , Self Esteem, Willpower, Confidence, Psychological Needs - Colour preference 15 hours

UNIT III-POSITIVE TRAITS

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

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

B.COM CORPORATE SECRETARYSHIP

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

TEXT BOOK

REFERENCE BOOKS

What's Your Emotional IQ, Dr.Aparna Chattopadhyay,Pustak Mahal,May 2004.

Emotional Intelligence In A Week,Jill Dann,Hodder & Stoughton,10th Edition,2007.

WEB LINKS:

<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>

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=Q7kBoyXR0cc>

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

https://www.youtube.com/watch?v=9dILw7_v_Do

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

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

B.COM CORPORATE SECRETARYSHIP

ACTIVITY PLANNER

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

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

1. Assignment on 5 values that you cherish in your life.
2. Conduct a SWOT analysis of yourself. Jot down your strengths, weakness, opportunities and your threats and do a self analysis.
3. Conduct a Handwriting analysis for your friend.
4. Mini lecture on suggested topics.
5. Scrap book – depicting various emotions from a magazine and to be uploaded in google classroom.
6. Ted talks related to depression and stress.
7. Connections – related to various types of emotions
8. “Inside Out” & Pursuit of Happiness” movie to be screened in the class.
9. Role play on various emotions in g meet room

COURSE OUTCOMES

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

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE SKILL
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 sensitivity profile.	5	E
CO4	Summarize Emotionally Intelligent mindfulness practice while experiencing negative traits	5	C
CO5	Categorize personal strengths and weaknesses	5	An

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

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2018--2019)

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

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2018--2019)

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

SUBJECT CODE: 17UCOM321 &17UCOM321P	YEAR / SEMESTER: III/ V	MAXIMUM MARKS: 80(Theory)+20(Practical)
COURSE TYPE: THEORY & PRACTICAL	CREDITS: 4	TOTAL TEACHING HOURS: 40(Theory)+20(Practical)

GENERAL OBJECTIVE: To explain the basic concepts of cost accounting methods and techniques for application of cost ascertainment and cost control.

COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To understand the computational aspects of the various elements of cost and the methods of costing.
Co2	To facilitate the students to be aware of computation of cost related to products and services.
Co3	To understand the need for material control and labour cost control.
Co4	To facilitate allocation and apportionment of overheads to different departments or cost centres.
Co5	To know the various methods of costing and their applicability to business
Co6	To enable the students to understand the meaning of process costing, its importance and the accounting procedure of process costing including normal loss, and abnormal loss or gain

UNIT I

Nature and Scope of Cost Accounting

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

UNIT II

Material and Labour Costing

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

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

(8 Hrs)

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

DEPARTMENT OF CORPORATE SECRETARYSHIP

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

UNIT III

Overheads Costing

Classification, Allocation, Apportionment and Absorption, Accounting and control of overheads, Manufacturing, Administration, Selling and Distribution. (Primary and Secondary Distribution). Machine Hour Rate (excluding over & under absorption), Activity based costing. (8 Hrs)

UNIT IV

Methods of costing

Different methods of costing Job, Batch, Contract costing. (With escalation Clause). Transport Costing, (8 Hrs)

UNIT V

Process costing

Normal loss - Abnormal loss, Abnormal gain, Equivalent production - Joint Products and By - Products - Methods - Terminologies - Spoilage, Wastage, Scrap, Defective. (10 Hrs)

Theory: Problem Ratio – 20: 80

TEXT BOOK

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

REFERENCE BOOKS

- Jain S.P. and Narang K.L. (Reprint 2017). Cost Accounting. 10th Edition. Kalyani Publishers. New Delhi.
- Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. 5th Edition. S.Chand & Co. New Delhi 2011.
- Saxena and Vashist. 2010. Cost Accounting. 5th Edition. Sultan Chand & Sons. New Delhi. 2002.

WEB LINKS:

https://www.cmatutors.com/2013/01/nature-and-scope-of-cost-accounting_3362.html
<https://www.accountingnotes.net/cost-accounting/material-cost/how-to-compute-and-calculate-material-cost-methods-cost-accounting/16875>
<https://www.freshbooks.com/hub/accounting/overhead-cost>
<https://www.vedantu.com/commerce/methods-of-costing>
<https://www.accountingtools.com/articles/2017/5/14/process-costing-process-cost-accounting>

YOUTUBE LINKS:

<https://www.youtube.com/watch?v=Rz39FphKjYQ>
<https://www.youtube.com/watch?v=CJORhm5B4Xw>
<https://www.youtube.com/watch?v=NOQmvKPCzuA>
<https://www.youtube.com/watch?v=XTwd0BwGkck>
<https://www.youtube.com/watch?v=guZc84c5HNI>

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2018--2019)

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. Memory game on the topic Cost Sheet, Tenders and Quotations and Reconciliation
2. Presentation on the methods of Costing
3. Assume a product of your choice to calculate cost per unit.
4. Group Discussion – On existing product's costing
5. Rapid fire quiz on the topic on basic concepts of costing -
<https://forms.gle/zB8GCUnfxA4bVSq5>
6. To find out the methods of receiving or issuing stocks of a company
7. Assignment on the topic Material and Labour Costing
8. Presentation - Student's suggestions on methods to control/reduce cost for the product given
9. Creation of stock categories using Tally soft ware

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DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2018--2019)

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.

COURSE OUTCOMES:

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

CO No:	Course Outcome	PSOs Addressed	Cognitive level
CO1	Categorize the elements of cost, apply its principles to prepare cost sheet, tenders and quotations and	3	C
CO2	Compute and assess Material and labor costs to ensure effective utilization of Materials and labor	3	E
CO3	Examine the concept of allocation and apportionment of overheads among various departments to ensure	3	An
CO4	Examine the various methods of costing such as Job, batch and Contract costing to estimate costs for the	3	An
CO5	Prepare Process accounts by understanding the impact of Normal/Abnormal loss/gain	3	C

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

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2018--2019)

CORE XII - INCOME TAX LAW AND PRACTICE-I

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

SUBJECT CODE: 14UCOM328	YEAR / SEMESTER: III/ V	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

GENERAL OBJECTIVE

To impart comprehensive knowledge on Income Tax Laws and provisions as per Income Tax Act 1961.

COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To enable the students to know the basic concepts of Income Tax.
Co1	To calculate the taxable income under the head Salary.
Co2	To calculate the taxable income under the head House property.
Co3	To calculate the income from other sources.
Co4	To apply the permissible deductions against 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

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DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2018--2019)

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 80 IA – 80 RRB)

(12 Hrs.)

Theory: Problem Ratio = 40:60

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, SahityaBhavan 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.Bhargava Taxman, Latest edition

WEB LINK:

https://static.careers360.mobi/media/uploads/froala_editor/files/Residence-and-Scope-of-Total-Income_r2e0VnD.pdf

<https://www.hostbooks.com/in/income-under-the-head-salary/>

<https://www.incometaxindia.gov.in/tutorials/12.%20income-from-house-property.pdf>

https://static.careers360.mobi/media/uploads/froala_editor/files/Unit-5-Income-from-Other-Sources.pdf

<https://gfgc.kar.nic.in/vamadapadavu/GenericDocHandler/191-73efffb5-5d51-465f-bfe2-ccd93cc96440.pdf/>

YOUTUBE LINK:

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

<https://www.youtube.com/watch?v=-B14bfhRLNo>

<https://www.youtube.com/watch?v=pV2tCxnP8AE>

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

ACTIVITY PLANNER

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

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

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DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2018--2019)

1. Presentation on tax planning for an individual income: Students are required to prepare tax planning on their parents salary income.
2. Crossword on history of Income Tax Act.
3. Voice out activity: Students are asked to discuss on the current year budget (topics related to income tax and its pros & cons)
4. MCQ worksheet will be given to the students to familiarise the provisions related to the topic income from house property in google form
5. QUIZ session relating to provisions of income from other sources
6. Assignment problems to be solved
7. Case Study analysis on Income tax Act.
8. 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.

COURSE OUTCOME:

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

CO No.	Course Outcome	PSOs Addressed	Cognitive level
CO1	Outline the key terminologies under income tax act and examine the residential status and summarize the incomes exempted from tax	3	E
CO2	Examine the provisions under the Income Tax Act 1961, for computation of salary income of an individual	3	An
CO3	Outline the provisions for computation of House property income with relevant deductions	3	An
CO4	Categorize the various sources of other income and select appropriate deductions that can be claimed under the head income from other sources	3	An
CO5	Propose & Present a tax plan with recommended deductions to be availed against assessed income	3	C

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

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS)
DEPARTMENT OF CORPORATE SECRETARYSHIP
(Effective for the batch of candidate admitted during the year 2018--2019)

CORE – XIII COMPANY LAW & SECRETARIAL PRACTICE- I

SUBJECT CODE:14UCOM350	YEAR / SEMESTER: III/ V	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

GENERAL OBJECTIVE

To impart expert knowledge of the various provisions of the Companies Act, including secretarial practice, case laws and Secretarial Standards.

COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To enable the students to have a thorough knowledge of the fundamental principles of Company Law in India
Co2	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
Co3	To understand the role importance legal position of company Secretary
Co4	To enable the students to understand the classes of shares and laws governing it
Co5	To understand various procedures followed in managing the affairs of the company

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 -

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

Secretarial procedure for reduction of capital - Rights shares -Procedures for rights issue
- bonus shares - Procedure for bonus issue - Secretarial duties. (12 Hrs.)

UNIT- V

Membership in company - Members and Shareholders - Who can become a member, - Cessation of membership -Rights and liabilities of members - Register and index of Members. **Shares** - Stocks and shares - allotment of shares - issue of shares at premium and issue of shares at discount – secretarial duties - share certificate and share warrants - calls and forfeiture of shares transfer and transmission of shares - procedure and secretarial duties

(10 Hrs.)

TEXT 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

WEB LINK:

<https://meraskill.com/blog/difference-between-companies-act-2013-vs-companies-act-1956>
<https://www.businesscommunicationarticles.com/legal-status-or-position-of-company-secretary/>
<https://www.legalwiz.in/blog/meaning-difference-and-importance-of-moa-and-aoa>
https://www.icsi.edu/media/filer_public/4e/f1/4ef1d2d3-2122-4baf-b7b7-1de3d6d13277/article_on_buyback.pdf
<https://keydifferences.com/difference-between-members-and-shareholders.html>

YOUTUBE LINK:

https://www.youtube.com/watch?v=z9R_1XCOPCw
<https://www.youtube.com/watch?v=m9QbV31jdv8>
https://www.youtube.com/watch?v=C1Z37zo1_UU
<https://www.youtube.com/watch?v=J2LdZaeFcU8>
<https://www.youtube.com/watch?v=GGETOfNTTrcc>
<https://www.youtube.com/watch?v=boA9MwPU0c8>
<https://www.youtube.com/watch?v=23vTINgrU9A>
<https://www.youtube.com/watch?v=GlZzKxSU25A>
<https://www.youtube.com/watch?v=0F8liZgJ2Ps>

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ACTIVITY PLANNER

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

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

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

COURSE OUTCOME:

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

CO No:	Course Outcome	PSOs addressed	Cognitive level
CO1	Apply the provisions of Companies Act 2013 and examine the concept of Corporate Veil.	1,2	E
CO2	Analyze the role of a Company Secretary	1,2	An
CO3	Categorize the documents required for the Incorporation of a company	1,2	An
CO4	Outline the kinds of capital and procedures relating to Rights and Bonus issue	1,2	An
CO5	Appraise the Secretarial procedures involved in the allotment of shares and distinguish between Shareholders and Members.	1,2	E

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

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CORE XIV - INCOME TAX LAW AND PRACTICE II
COMMON TO B.Com (Accounting & Finance) & B.Com (Corporate Secretaryship)

SUBJECT CODE: 14UCOM329	YEAR / SEMESTER: III/ V	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

GENERAL OBJECTIVE

To demonstrate the ability to compute and assess Individual's taxable income.

COURSE OBJECTIVES:

Co No.	COURSE OBJECTIVE
Co1	To apply the relevant provisions in calculation of income from business or profession.
Co2	To assess the income taxable under the head Capital Gains.
Co3	To understand the nuances of clubbing, set-off and carry forward procedures.
Co4	To apply the permissible deductions against the various heads of income.
Co5	To understand the administrative procedures for filing returns of income.

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

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

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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.)

Theory: Problem Ratio= 40:60

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, SahityaBhavan 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

YOUTUBE

- <https://www.youtube.com/watch?v=gOg5paSs4WQ>
- <https://www.youtube.com/watch?v=sDXkWU2s5u0>
- <https://www.youtube.com/watch?v=CRpYSZ0pihg>
- <https://www.youtube.com/watch?v=oJLufa6p-x4>
- <https://www.youtube.com/watch?v=AMDFKz2EVSo>

WEBSITE

- <https://cleartax.in/s/capital-gains-income>
- <https://cleartax.in/s/expenses-disallowed-pgbp>

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- <https://www.incometaxindia.gov.in/Tutorials/21-%20MCQ%20set%20off%20and%20carry%20frwr.pdf>
- <https://taxguru.in/income-tax/deductions-respect-certain-incomes-section-80ia-80ie.html>
- <https://cleartax.in/s/tds>

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. Presentation on tax planning for an individual income: Students are required to prepare tax planning on their parents' income.
2. Presentation on PAN, returns, TDS TCS, assessments: set of students are given topics based on which they are required to present in the class.
3. MCQ worksheet will be given to the students to familiarize the provisions related to the topic
income from capital gain in google form
4. Virtual Group discussion on history of Income Tax Act.
5. Voice out activity: Students are asked to discuss on the current year budget (topics related to income tax and its pros & cons)
6. QUIZ session relating to provisions of profit and gain from business or profession- google form
7. 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.
8. Assignment problems to be solved and upload it in the google classroom.
9. Virtual Mock e-filing trails

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COURSE OUTCOME:

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

CO No:	Course Outcome	PSOs addressed	Cognitive level
CO1	Estimate the taxable business and professional income of an individual in India	3	E
CO2	Select the appropriate exemptions that can be claimed in computation of capital gains	3	E
CO3	Analyze Set off and carry forward provisions for the losses against incomes under various heads	3	An
CO4	Select appropriate deductions that can be claimed under different heads of income	3	E
CO5	Assess the taxable income of an individual and state the provisions related to filing of returns.	3	E

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

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ELECTIVE III- INSTITUTIONAL TRAINING

SUBJECT CODE: 15UCOM328	YEAR / SEMESTER: III/ V	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 5	TOTAL TEACHING HOURS: 75

GENERAL OBJECTIVE:

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

COURSE OBJECTIVES:

Co No.	COURSE OBJECTIVE
Co1	To apply theory in practice on the real time corporate world
Co2	To enable the students to obtain various office management skills and tackle the corporate world'
Co3	To help students analyse various company documents and prepare reports based on it
Co4	To understand the secretarial functions relating to the corporate organisation

Supervised Institutional Training shall be an integral part of the Course. It is to be a sort of job testing program 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, equipment, postal and mailing services and equipment.
4. Acquaintance with office machines and equipment and accounting machines.

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5. Acquaintance with filing department, sales, purchases, Sales Accounts, Salary, Administration and Personnel departments.

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

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

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

PRACTICAL EXAMINATION

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

ACTIVITY PLANNER:

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

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

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

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COURSE OUTCOMES

On completion of the course the students will be able to

CO No.	COURSE OUTCOME	PSOs addressed	Cognitive level
CO1	Examine skills and capabilities that intersect effectively with the needs of industry.	1,5	An
CO2	Integrate the practical skills, managerial skills and technical procedures.	1,5	C
CO3	Appraise with working of different departments of the company.	1,5	Ap
CO4	Reflect and evaluate on experiences that might lead to future employment.	1,5	E
CO5	Exhibit good communication skills in the workplace setting.	1,5	E

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

SUBJECT CODE: 16UCOM302	YEAR / SEMESTER: III/ V	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

GENERAL OBJECTIVES

- To analyze and interpret financial statements to pave way for future financial decision makers

COURSE OBJECTIVES:

Co No.	COURSE OBJECTIVE
Co1	To facilitate understanding of the concepts of Management accounting and aid students to analyze the financial information to make effective decisions.
Co2	To organize, interpret, and communicate information that improves internal processes and allows managers to assist in drawing effective conclusions.
Co3	To enable students to critically analyze and provide recommendations to improve the operations of the organizations through the applications of management accounting techniques
Co4	To enable the students to develop competencies in managerial decision making and control.
Co5	To Understand the role of managerial accounting and apply it to real business scenarios

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

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

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.)

Theory: Problem Ratio =20:80

TEXT BOOK

- Reddy, T.S. & Hari Prasad Reddy (2017), Management Accounting, Margham Publications. Chennai-17, 5th Revised Edition 2014, Reprint 2015

REFERENCE BOOKS

- Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, kalyani publications 15th Edition
- Dr.S.N.Maheswari, (2013) Cost and Management Accounting, Sultan Chand and sons publications, 14th Edition, Reprint 2013

WEB LINK:

<https://ncert.nic.in/ncerts/l/leac204.pdf>

<https://castudyweb.com/wp-content/uploads/2019/08/CA-Inter-Financial-Analysis-Summary-Notes-by-CA-Gaurav-Jain-Sir.pdf>

<https://nptel.ac.in/courses/110/107/110107073/>

<http://docshare01.docshare.tips/files/27239/272393523.pdf>

<https://jkshahclasses.com/images/27%20CHAPTER%20-%20PART%20C.pdf>

https://www.acornlive.com/demos/pdf/BA2_Chapter_10.pdf

YOUTUBE LINK:

<https://www.youtube.com/watch?v=0HK05j5ynuo>

<https://www.toppr.com/ask/content/video/cash-inflow-and-outflow-from-financing-activities-english-77088/>

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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. Preparation of comparative and common size balance sheet of a company with interpretation
2. Take a balance sheet of a company and compute ratios with interpretation
3. Case study analysis on marginal costing with respect to shut down or continue and discontinuance of product line
4. Assignment of variance analysis
5. Explanation of problems through presentation on the topics Funds flow and Cash flow analysis
6. Take a company's Balance sheet and compare current and previous year performance
7. Crossword Puzzle
8. Work sheet with regard to preparation of problems

COURSE OUTCOMES:

On Completion of the course the students will be able to

CO No.	COURSE OUTCOME	PSOs addressed	Cognitive level
CO1	Assess , interpret financial statements and provide the information needed for making sound economic decisions	3	E
CO2	Critically evaluate the financial performance of an organization through application of Ratio analysis and construct the new balance sheet of the organization	3	E
CO3	Evaluate the cash flow position of a company and its impact on business growth and success	3	E
CO4	Critically evaluate the CVP analysis to aid effective decision making in various business scenarios.	3	E
CO5	Investigate the variations in the elements of cost and sales	3	An

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

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CORE XVI - FINANCIAL MANAGEMENT
COMMON TO B.Com (Accounting & Finance), B.Com (Corporate Secretaryship) & BBA

SUBJECT CODE: 17UCOM314	YEAR / SEMESTER: III/ V	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

GENERAL OBJECTIVE:

To explain the concept and significance of financial management, compute cost of capital and evaluate the capital structure decisions

COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To understand the scope, objectives and its importance and functional areas of financial management
Co2	To identify the sources and the cost of various types of capital and its consequent impact on capital structure
Co3	To understand the various dividend theories and models.
Co4	To understand the different methods of capital budgeting and risk analysis
Co5	To demonstrate the working capital cycle and the management of various components within.

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)

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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, 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)

Theory: Problem Ratio - 40:60

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, 13th 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

WEB LINK

<https://www.managementstudyguide.com/finance-functions.htm>

<https://www.investopedia.com/terms/c/costofcapital.asp>

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<https://www.yourarticlelibrary.com/theories/theories-of-dividend-walters-model-gordons-model-and-modigliani-and-millers-hypothesis/29462>

<https://www.investopedia.com/terms/c/capitalbudgeting.asp>

<https://www.investopedia.com/terms/w/workingcapitalmanagement.asp>

YOUTUBE LINK:

<https://www.youtube.com/watch?v=FoJQDP14t0g>

https://www.youtube.com/watch?v=G-8d_rYha3Y&t=201s

<https://www.youtube.com/watch?v=hu3RqTD47bg>

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

<https://www.youtube.com/watch?v=bHK77lbdyWA>

ACTIVITY PLANNER

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

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

1. Role play as a Finance manager.
2. Find the suitable source of finance for a business model given
3. Labelling activity on good qualities of a CFO
4. Presentation by students on Risk analysis on capital budgeting
5. Presentation on personal finance management of an Individual
6. Case Study Analysis: Every group will be given a case study to analyse on the capital structure of a company
7. Rapid fire quiz on sources of finance
8. Assignment on sums from dividend policies and leverage which improves their problem-solving skills
9. WORD GAME: Students will call out technical names of financial management

COURSE OUTCOMES:

On Completion of the course the students will be able to

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive level
CO1	Explain the goals and objectives of financial management and critically evaluate the complex role of a financial manager for economic sustenance of the enterprise	3	E
CO2	Compute cost of capital and analyze its impact on	3	An

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	capital structure decisions for a business		
CO3	Discuss dividend theories and evaluate the factors influencing dividend policies	3	E
CO4	Recommend decisions regarding capital budgeting and financial management through appropriate application of capital budgeting techniques	3	E
CO5	Discuss the concept of operating cycle and estimate the working capital needs of an organization	3	E

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

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CORE XVII- BUSINESS TAXATION
COMMON TO B.Com (Accounting & Finance), B.Com (Marketing Management) &
B.Com (Corporate Secretaryship)

SUBJECT CODE: 15UCOM331	YEAR / SEMESTER: III/ V	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

GENERAL OBJECTIVE

To impart knowledge on the current indirect taxation structure and provisions applicable in India.

COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To facilitate the students to understand the impact of GST on Indian Economy.
Co2	To analyze the applicability of GST provisions on goods & services.
Co3	To assess the place and time of supply for application of GST provisions.
Co4	To be aware of the documents required for filing of GST returns
Co5	To discuss basic provisions of customs act.

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)

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UNIT – V

Customs Act 1962

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

(10 Hrs)

REFERENCE BOOKS

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

WEB LINK:

<https://gsteservices.com/gst-info/features-and-benefits-of-gst/>

<https://caknowledge.com/key-features-gst-benefits-gst/>

<https://cleartax.in/s/supply-under-gst-scope>

<https://www.indiafilings.com/learn/time-supply-gst/>

<https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch1-revised>

YOUTUBE LINK:

<https://www.youtube.com/watch?v=76UUB7Vv8s8>

<https://www.youtube.com/watch?v=gPUGr4C-E8I>

https://youtu.be/_iOCJdPumaI

<https://www.youtube.com/watch?v=s7E7eq5qVNw>

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. Presentation on customs Act
2. Crossword on basics of indirect taxation system.
3. Voice out activity: introduction on GST
4. MCQ worksheet will be given to the students to familiarise them with the topic UNIT 2 in google form
5. QUIZ session relating to the topic UNIT 1 in google form
6. Case Study analysis on topics related to the subject.
7. 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.
8. Group discussion on recent topics related to the course current topic
9. Flip classroom on the topic of indirect taxation emergence of GST.
10. Virtual e-filing

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COURSE OUTCOMES:

On Completion of the course, the students will be able to

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Outline the provisions of the goods and service tax Act and explain the differences between the new tax regime and old tax regime.	3	An
CO 2	Examine the process for GST Composition Levy scheme in detail along with eligibility criteria and application procedure.	3	An
CO 3	Compute the Input tax credit and examine the place of supply, time of supply	3	An
CO 4	Classify and design the documents to be maintained under GST, filing of returns, refund mechanism, audit and appeal	3	C
CO 5	Examine the provisions of the Customs Act in relation to baggage rules, assessable value and export import procedure.	3	An

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

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CORE -XVIII COMPANY LAW & SECRETARIAL PRACTICE – II

SUBJECT CODE: 17UCOM325	YEAR / SEMESTER: III/ V	MAXIMUM MARKS: 100
COURSE TYPE: THEORY	CREDITS: 4	TOTAL TEACHING HOURS: 60

GENERAL OBJECTIVE

The course is designed to understand the meetings, management and other activity of the companies in view of the changing facts of global governance corporate governance plays a vital role in the development of an economy both national and international level

COURSE OBJECTIVES

Co No.	COURSE OBJECTIVE
Co1	To Equip with fundamental knowledge related to borrowing powers and dividends.
Co2	To conduct various types of company meeting and prepare minutes.
Co3	To provide students with fundamental knowledge related to rights and duties of directors
Co4	To Equip with fundamental knowledge related to borrowing powers and dividends.
Co5	To enrich knowledge on Insolvency & Bankruptcy Code
Co6	To enable the students to know the appropriate mechanism to be adopted for Corporate Governance

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)

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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- Women director and Independent directorsW- 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)

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

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WEB LINKS:

<https://indiankanoon.org/doc/609243/>

<https://keydifferences.com/difference-between-annual-general-meeting-agm-and-extraordinary-general-meeting-egm.html>

https://www.icsi.edu/media/portals/86/Geeta_Saar_44_Manager_and_Managing_Director.pdf

<https://www.legalserviceindia.com/legal/article-3146-insolvency-and-bankruptcy-law-case-summary-on-synergies-dooray-automotive-limited.html#:~:text=Insolvency%20and%20bankruptcy%20law%20case%20summary%20on%20synergies%20dooray%20automotive%20limited,->

<By%20Nikhil1667%20%7C%20Views&text=The%20Insolvency%20and%20Bankruptcy%20Co>

<https://www.acc.com/resource-library/top-ten-issues-corporate-governance-practices-india>

YOUTUBE LINKS:

<https://www.youtube.com/watch?v=74Oipb5IAhI>

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

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

<https://www.youtube.com/watch?v=o6R7au05mxM>

<https://youtu.be/ppz3wY5L3uE>

ACTIVITY PLANNER

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

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

1. To conduct a Mock AGM in a gmeet platform as per the provisions of Companies Act 2013.

2. Attend an AGM and draft the minutes for the same.

3. Mock court session.

4. Case study analysis – Directors

5. Worksheet to identify various concept & sections in Company Law.

6. Mini lecture on suggested topics.

7. Scrap book – documents related to company meeting.

8. “PARADOX”- puzzles will be conducted incorporating all the 5 units.

9. Group discussion on Issues in Corporate Governance Practices in India.

10. Pick chitara – students will ask to pick a chit and explain the concept shown with a suitable case.

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COURSE OUTCOME:

On Completion of the course the students will be able to

CO No.	COURSE OUTCOME	PSOs ADDRES SED	COGNITIVE LEVEL
CO1	Outline the powers given to the company for borrowing and the secretarial procedure relating to payment of dividends.	1,2	An
CO2	Distinguish different kinds of meetings in a company and examine the powers and duties of chairman of a meeting.	1,2	An
CO3	Examine the qualification, appointment, powers, duties of a director and differentiate between Managing director and a manager	1,2	An
CO4	Formulate an action plan for the Corporate Insolvency Resolution Process	1,2	C
CO5	Evaluate the significance of Corporate Governance and its challenges.	1,2	E

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