

THIRUVALLUVAR UNIVERSITY
B.Com. CORPORATE SECRETARYSHIP
DEGREE COURSE
(Revised)
UNDER CBCS
 (with effect from 2011-2012)

The Course of Study and the Scheme of Examinations

Year / Semester	Part	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam Hrs	Max. Marks		
								I A	Uni Exam	Total
I Year I Semester	I	Language	Paper I		6	3	3	25	75	100
	II	English	Paper I		6	3	3	25	75	100
	III	Core	Paper I	Financial Accounting I	5	4	3	25	75	100
	III	Core	Paper II	Principles of Management	5	4	3	25	75	100
	III	Allied	Paper I	(to choose 1 out of 4) 1. Managerial Economics I 2. Corporate E- Management I 3. Principles of Marketing 4. Elements of Insurance	6	5	3	25	75	100
	IV			Environmental Studies	2	2	3	25	75	100
I Year II Semester	I	Language	Paper II		6	3	3	25	75	100
	II	English	Paper II		6	3	3	25	75	100
	III	Core	Paper III	Financial Accounting II	5	4	3	25	75	100
	III	Core	Paper IV	Human Resource Management	5	4	3	25	75	100
	III	Allied	Paper II	(to choose 1 out of 4) 1. Managerial Economics II 2. Corporate E-Management II 3. Office Management 4. Fundamentals of Information Technology	6	5	3	25	75	100
	IV			Value Education	2	2		-	50	50
II Year III Semester	I	Language	Paper III		6	3	3	25	75	100
	II	English	Paper III		6	3	3	25	75	100
	III	Core	Paper V	Company Law and Secretarial Practice I	4	4	3	25	75	100
	III	Core	Paper VI	Corporate Accounting I	4	4	3	25	75	100
	II	Allied	Paper III	(to choose 1 out of 4) 1. Statistics I 2. Introduction to Tally Accounting 3. Corporate Finance 4. International Trade	5	5	3	25	75	100
	IV	Skill based Subject I	Paper I	Computer Application in Business	3	3	3	25	75	100

BCom. (Corporate Secretaryship) : Syllabus (CBCS)

Year / Semester	Part	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam Hrs	Max. Marks		
								I A	Uni - Exam	Total
		Non-Major Elective I	Paper I	Services Marketing	2	2	3	25	75	100
II Year IV Semester	I	Language	Paper IV		6	3	3	25	75	100
	II	English	Paper IV		6	3	3	25	75	100
	III	Core	Paper VII	Company Law and Secretarial Practice II	4	4	3	25	75	100
	III	Core	Paper VIII	Corporate Accounting II	4	4	3	25	75	100
	III	Allied	Paper IV	(to choose 1 out of 4) 1. Statistics II 2. Business Mathematics 3. Investment Management 4. Organizational Behaviour	5	5	3	25	75	100
	IV	Skill based Subject II	Paper II	Import and Export Practice	3	3	3	25	75	100
		Non-Major Elective II	Paper II	Project Management	2	2	3	25	75	100
III Year V Semester	III	Core	Paper IX	Cost Accounting	6	4	3	25	75	100
	III	Core	Paper X	Banking Law and Practice	5	4	3	25	75	100
	III	Core	Paper XI	Income Tax Law and Practice I	6	4	3	25	75	100
	III	Core	Paper XII	Commercial Law	5	4	3	25	75	100
		Elective I	Paper I	Entrepreneurial Development	5	5	3	25	75	100
	IV	Skill based Subject III	Paper III	Research Methodology	3	3	3	25	75	100
III Year VI Semester	III	Core	Paper XIII	Management Accounting	6	4	3	25	75	100
	III	Core	Paper XIV	Auditing	5	4	3	25	75	100
	III	Core	Paper XV	Income Tax Law and Practice II	6	4	3	25	75	100
		Elective II	Paper II	Business Communication	5	5	3	25	75	100
		Elective III	Paper III	Marketing Management	5	5	3	25	75	100
	IV	Skill based Subject IV	Paper IV	Institutional Training	3	3	3	25	75	100
	V	Extension Activities				1	-	-	-	50
				Total	180	140				3800

THIRUVALLUVAR UNIVERSITY
B.Com. CORPORATE SECRETARYSHIP
SYLLABUS
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(with effect from 2011-2012)
I SEMESTER
PAPER I
FINANCIAL ACCOUNTING I

Objectives

To facilitate the understanding of accounting in general. To give a comprehensive understanding of the system of Financial accounting. To understand the intermediate concepts for assets, liabilities and stock holders' equity.

UNIT-I : ACCOUNTING STRUCTURE

Definition of Accounting - Need, purpose, advantages and limitations of Accounting - Basic Accounting concepts and conventions - Trial Balance - Rectification of Errors - Final Accounts of a sole trader with important adjustments.

UNIT-II : DEPRECIATION ACCOUNTING

Meaning - Need - Methods of depreciation - Straight Line Method - Diminishing Balance Method (including change in the method of depreciation)

UNIT-III: AVERAGE DUE DATE AND ACCOUNT CURRENT

Average Due Date – Meaning – Basic types of problems

Account Current – Meaning – Definition – Procedure for calculating days of interest – Red-ink interest – Basic types of problems

UNIT-IV: FIRE INSURANCE CLAIMS

Fire Insurance - Computation of claims to be lodged for loss of stock (including poor selling line)

UNIT-IV : SINGLE ENTRY SYSTEM

Single entry - Meaning - Definition - Salient Features - Limitations - Methods of ascertaining Profits - Statement of Affairs Method - Conversion Method (Simple Problems)

Books for Reference

1. Financial Accounting - R.L. Gupta & V.K. Gupta

2. Advanced Accountancy - S.P. Jain & K.L. Narang
3. Financial Accounting - T.S. Reddy & A. Murthy

PAPER II

PRINCIPLES OF MANAGEMENT

Objectives

To make the student to understand the Evaluation and significance of Management, Planning and decision making, Organising, Directing, Co-ordination and Control.

UNIT-I : EVALUATION AND SIGNIFICANCE OF MANAGEMENT

Meaning, nature, importance and principles of management - Management Vs Administration - Functions of Management - Contribution of F.W.Taylor to Management Thought.

UNIT-II : PLANNING AND DECISION MAKING

Nature and importance, Steps and elements of Planning - Decision making Process

UNIT-III : ORGANISING

Principles of Organising - Types of Structures - Delegation - Decentralisation - Departmentation

UNIT-IV : DIRECTING

Meaning and principles of Direction - Motivation (Maslow's and Herzberg's theory only) – Leadership – principles and types – Communication – principles – types and Barriers.

UNIT-V : COORDINATING AND CONTROLLING

Meaning, Characteristics and Problems of Coordination, Meaning, importance and steps in Control Process.

Books for Reference

1. Y.K.Bushan : Fundamentals of Business Organisation and Management
2. C.B.Gupta : Business Management
3. L.M.Prasad : Principles and Practice of Management
4. R.N.Gupta. : Principles of management

ALLIED I
(to choose any 1 out of the given 4)
PAPER I.1
MANAGERIAL ECONOMICS I

Objective

Business acumen and managerial skill, combined together makes one the successful entrepreneur. This paper will throw some light on the managerial aspects of business activities. The various economic theories and laws form the basis of all the activities. Here the students will find a new branch of economics.

UNIT-I

Importance & Nature of Business Economics - Aims of Business Firms - Definition, Meaning, Nature & Scope of Managerial Economics - Economics and Managerial Economics - Role and responsibilities of managerial economics.

UNIT-II

Demand Analysis : Meaning, Demand determinants, Law of Demand - Individual Demand & Market demand, demand distinctions, Elasticity of Demand : Types and importance of elasticity of demand - Advertising elasticity of demand.

UNIT-III

Demand Forecasting : Meaning - Purposes of demand forecasting - Methods of demand forecasting - demand forecasting methods for the new products - Criteria for good forecasting method.

UNIT-IV

Production Analysis : Production function - Law of Variable Proportions - Cobb-Douglas - Producer equilibrium - Economies of scale - Cost Concepts - Cost & Output relationship, Cost Control and Cost Reduction.

UNIT-V

Break-even analysis : Meaning, determination of Break-even point -Usefulness and limitations of break-even analysis - linear programming - Graphical Methods.

Books for Reference

1. S. Sankaran – Managerial Economics – Margahm Publications, Chennai
2. Pradeep Kumar - Managerial Economics – Kedar Nath Ram Nath & Co Publishers – Meerut
3. Luke M. Froeb / Brian T. Mc Cann - Managerial Economics – A Problem Solving Approach – Thomson – South Western
4. Yogesh Maheshwari - Managerial Economics – PHI Learning Private Limited, New Delhi

5. Joel Dean - Managerial Economics – Prentice Hall of India Private Limited
– New Delhi
6. DN Dwivedi - Managerial Economics – Vikas Publishing House Private
Limited

PAPER I.2
CORPORATE E-MANAGEMENT I

Objectives

To identify the role and importance of Computers in a managerial Job. To understand the concepts in hardware and software and also to learn the uses of Internet and Website for Business purpose.

UNIT-I

Introduction to Computers - Classification - Anatomy of Digital Computer - Hardware and Software - Memory Devices - Input Devices - Output Devices - Storage Devices.

UNIT-II

Concept of Programming languages - Operating System, Assembler, Compiler, Interpreter, Multimedia Introduction - History of Computers - Computer System - Computer Virus.

UNIT-III

Importance of Computers - Computer Applications in various areas of Business - Computers in personnel department - Finance Department - Marketing Department - Production Department - Office Automation - General Application of Computers in Various fields.

UNIT-IV

Computer Networks - Computer in Business, Industry, home , education , training and entertainment - Computers in Science , Medicine and Engineering.

UNIT-V

Data Processing - Introduction to Database Management systems - Database Design - Data Processing Cycle - Data Bank - Data Base - Methods of Data Processing - Data Processing - Data Processing Operations.

Books for Reference

1. Alexis Leon, Mathew Leon : Fundamentals of Computer Science and Communication, Vikas Publishing House, 1998.
2. Alexis Leon : Fundamentals of Information Technology, Vikas Publishing House, 1998.
3. John Callahas : Every Student guide to Internet, McGraw Hill, 1996.
4. W.S.Jawadekar : Management Information System, Tata McGraw Hill, 1995.
5. S.P. Rajagopalan: Management Information System, Margam Publications, Chennai.

**PAPER I.3
PRINCIPLES OF MARKETING**

Objectives

To make the students to understand Marketing Concepts and Sales Forecasting, Marketing-mix and Channels of Distribution, Pricing and Advertising Concepts, Consumerism and Buyer behaviour.

UNIT-I : MARKETING CONCEPTS

Evolution of marketing – Meaning and Definition – Concept – Scope - Importance – Types of Market – Marketing Environment.

UNIT-II : MARKETING MIX - PRODUCT

Four Ps of marketing mix – Product – Meaning – Importance- Product life cycle.

UNIT-III : PRICING AND CHANNELS OF DISTRIBUTION

Meaning, Importance – Various methods of Pricing – Channels of Distribution.

UNIT-IV : CONSUMERISM AND BUYER BEHAVIOUR

Meaning and significance of consumerism - Factors influencing buyer behaviour.

UNIT-V : ADVERTISING AND SALES FORECASTING

Advertising – Meaning – Importance and Characteristics – Advertisement Copy – Various methods of Advertising – Sales Forecasting – Meaning – Importance – Methods of Sales Forecasting.

Books for Reference

1. Philip Kotler : Marketing Management.
2. Neelamegam.S : Marketing Management and Indian Economy
3. Rajan Nair : Marketing
4. William J. Stanton. : Fundamentals of Marketing

**PAPER I.4
ELEMENTS OF INSURANCE**

Objectives

To understand the concept and rules and regulations of Insurance Industry in India.

UNIT-I : INTRODUCTION

Insurance - Definition - Functions of Insurance - Nature of Insurance - Benefits of Insurance to Individuals, Business Units and the Society.

UNIT-II : PRINCIPLES OF INSURANCE

Basic Principles of Insurance - Utmost good faith - Insurable Interest - Material Facts - Indemnity - Proximate Cause. Economic Principles of Insurance - Sharing - Subrogation - Contribution. Financial Principles of Insurance - Premium Funds - Investments - Reserves - Surplus - Valuation of Surplus.

UNIT-III : CLASSIFICATION AND TYPES

Classification of Insurance - Life Insurance - Types of Life Insurance: Pure and Terms - General Insurance - Types of General Insurance: Fire, Marine, Motor, and Miscellaneous.

UNIT-IV : INDIAN INSURANCE INDUSTRY

Structure of Indian Insurance Industry - Insurance Regulatory and Development Authority (IRDA): Constitution, Duties, Powers and Functions - Public Sector Insurance Companies - Private Sector Insurance Companies - Reforms in the Indian Insurance Industry.

UNIT-V : AGENTS AND UNDERWRITING

Law relating to Agents - Procedure for becoming an Agent - License, Cancellation of License. Underwriting Procedures - Assignment and Nomination

Books for Reference

1. Nalini Prava Tripathy and Prabir Pal : Insurance Theory and Practice, Prentice- Hall of India Private Limited, 2005.
2. Mishra, M.N.: Insurance Principles and Practice, New Delhi, S.Chand & Company Limited., 2005
3. Mishra, M.N.: Modern Concept of Insurance, New Delhi, S.Chand & Company Limited, 2004.

ENVIRONMENTAL STUDIES

(For all UG Degree Courses)

UNIT-I: INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL RESOURCES :

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

UNIT-II: ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION:

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem.

Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity - Insitu & Exsitu.

UNIT-III: ENVIRONMENTAL POLLUTION AND MANAGEMENT

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Land slides. Role of individuals in prevention of pollution - pollution case studies.

UNIT-IV: SOCIAL ISSUES - HUMAN POPULATION

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental production Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

UNIT-V: FIELD WORK

Visit to a local area / local polluted site / local simple ecosystem - Report submission

REFERENCES

1. KUMARASAMY, K., A.ALAGAPPA MOSES AND M.VASANTHY, 2004. ENVIRONMENTAL STUDIES, BHARATHIDSAN UNIVERSITY PUB, 1, TRICHY
2. RAJAMANNAR, 2004, ENVIRONEMNTAL STUDIES, EVR COLLEGE PUB, TRICHY
3. KALAVATHY,S. (ED.) 2004, ENVIRONMENTAL STUDIES, BISHOP HEBER COLLEGE PUB., TRICHY

**II SEMESTER
PAPER III
FINANCIAL ACCOUNTING II**

UNIT-I : BRANCH ACCOUNTING

Meaning - Objects - Types of Branch - Debtor system - Stock and Debtor system
- Wholesale Branch - Independent Branch (Foreign Branch excluded)

UNIT-II : DEPARTMENTAL ACCOUNTING

Meaning - Need - Advantages - Difference between Branch and Department
Account - Apportionment of expenses- Inter departmental transfer.

UNIT-III : HIRE PURCHASE AND INSTALMENTS SYSTEMS

Definition - Salient features - Distinction - Accounting Treatment - Calculation of
Interest and Cash Price - Default and repossession - Instalment Purchase
System - Meaning - Accounting Treatment

UNIT-IV : PARTNERSHIP ACCOUNTS

Definition of Partnership - Partnership Deed - Past Adjustment and Guarantee -
Admission of a Partner - Profit Sharing ratio and Sacrificing Ratio Preparation of
New Balance Sheet - Retirement of a Partner - Death of a partner.

UNIT-V : DISSOLUTION OF A FIRM

Meaning - Modes of dissolution - insolvency of partner - Garner Vs. Murray's
Principle - Insolvency of all Partners - Piecemeal distribution - Proportionate
Capital Method - Maximum Loss Method (Simple Problems only)

Books for Reference

1. R.L. Gupta & V.K. Gupta : Financial Accounting
2. S.C. Shukla : Advance Accounting
3. S.P. Jain & K.L. Narang : Financial Accounting
4. T.S. Reddy & A. Murthy. : Financial Accounting

**PAPER IV
HUMAN RESOURCE MANAGEMENT**

Objective

The Objective of this course is to sensitize students to the various facets of managing people and to understand the various policies and practices of human resource management.

UNIT-I : INTRODUCTION

Human Resource Management: Meaning - Objectives - Nature and Scope - Importance – Functions - and Problems of HRM - Personnel Management Vs. HRM - Qualities and Qualifications of Human Resource Managers.

UNIT-II : HUMAN RESOURCE PLANNING, RECRUITMENT AND SELECTION

Human Resource Planning: Meaning - Need and Importance - Objective - Problems - Process – Recruitment: Meaning - Factors Influencing Recruitment - Sources of Recruitment -- Recruitment policy - Problems in Recruitment – Selection: Meaning - Factors Affecting Selection Decisions - Selection Policy - Steps in Selection.

UNIT-III : TRAINING AND DEVELOPMENT

Training: Need and Importance - Objective - Types - Steps in Training Programme – Methods of Training - Evaluation of Training Programmes – Development: Meaning - Concept and Essentials of Management Development Programmes.

UNIT-IV : TRANSFER, PROMOTION & COMPENSATION

Transfer: Objective - Transfer Policy - Promotion: Purpose - Promotion Policy – Demotion - Compensation: Objective – Principles.

UNIT-V : PERFORMANCE APPRAISAL

Performance Appraisal: Meaning - Need and Importance - Objective - Problems in Performance Appraisal - Factors Influencing Performance Appraisal – Methods of Performance Appraisal.

Reference Books

1. David A. Decenzo, Stephen P. Robbins: Human Resource Management, New York, John Wiley & Sons, Inc., 1999.
2. Flippo E.E.: Personnel Management, International Sixth Edition, New Delhi, TATA McGraw Hill, 2000.
3. Robbins, Stephen, P.: Personnel; The Management of Human Resources, Engle Wood Cliffs, New Jersey, Prentice Hall Inc., 1993.
4. Kanaka – Human Resource Management, S. Chand & Co, New Delhi
5. C. B. Gupta – Human Resource Management, Sulthan Chand & Co, New Delhi

6. Subha Rao – Human Resource Management, Himalaya Publishing House, Mumbai

ALLIED I
(to choose any 1 out of the given 4)
PAPER II.1
MANAGERIAL ECONOMICS II

UNIT-I

Market Structure : Perfect Competition and Imperfect Competition - Monopoly - Price discrimination - Monopolistic competition - Oligopoly - Duopoly - Cournot model.

UNIT-II

Pricing Methods - Full cost pricing, target pricing, going rate pricing - customary pricing, differential pricing - specific pricing methods - Pricing a new product - Pricing over the lifecycle of a product - Product line pricing - Markup & Markdown pricing by retailers - resale price maintenance - dual pricing.

UNIT-III

Profit and Profit Management - Accounting Profit and economic profit - Theories of Profit.

UNIT-IV

Capital Budgeting : Need for capital budgeting - Forms of capital budgeting - Pros & Cons of latest budget - Nature of capital budgeting problem - Project Profitability : Methods of Appraising Project Profitability.

UNIT-V

Decision Making : Risk and Uncertainty - Elements of decision theory - Classification of managerial decision problem - Decision taking under certainty & Uncertainty.

PAPER II.2
CORPORATE E-MANAGEMENT II

Objective

To identify the role and importance of Computers in a managerial Job. To understand the concepts in hardware and software and also to learn the uses of Internet and Website for Business purpose.

UNIT-I

Introduction to Internet - Hardware and Software - Requirements of Internet - Internet Service Providers (ISP's) , Internet Addressing - E-Mail - Web - Using the Web - Browsers - Facilities of Internet - Intranet - Internet Securities Standards - Website establishments - Advertising in the web.

UNIT-II

Management Information System (MIS) - Concept - Definition - Role of Management - MIS and the user - Software Marketing - Evolution of MIS - Characteristics and Background of MIS - Designing and benefits of MIS.

UNIT-III

Application of MIS in Manufacturing sector - Decision Support System - Enterprise Management System - Development of MIS - Software Product development and Methodologies.

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UNIT-IV

E-Mail and E-Commerce - Reasons for the growth of E-Commerce, Features, Importance and Objectives of E-Commerce - Types of E-Commerce - Opportunities - Modes of E-Commerce - Business requirements.

UNIT-V

Electronic Commerce Framework - Electronic Commerce and Media Convergence - The anatomy of E-Commerce, Consumer and Organization Applications - SET Secure Electronic Transactions - Certificate of Authentication - Electronic Cash and Payment - Schemes - Payment and Purchase order process - Online Electronic cash.

Books for Reference

1. V.Rajaraman : Fundamentals of Computers.
2. R.Parameshwaran : Computer Applications in Business
3. Alexis Leon : Fundamentals of Information Technology.
4. John Callahas : Every Student guide to Internet, McGraw Hill, 1996.
5. W.S.Jawadekar : Management Information System, Tata McGraw Hill, 1995.

**PAPER II.3
OFFICE MANAGEMENT**

Objectives

To train the students in the techniques of Office Management

UNIT-I : INTRODUCTION

Modern Office - Office Management - Office Organisation - Office Accommodation and Layout - Office Environment - Furniture - Time Management - Handling Telephones.

UNIT-II : FUNCTIONS OF OFFICE MANAGER

Organization of the Office Work - Mechanical equipments - Business or Office Correspondence - filing - Indexing - Record Administration - Agenda preparation for Meetings

UNIT-III : PERSONNEL MANAGEMENT

Objectives - Functions - Recruitment of Personnel - Job Analysis - Job Evaluation - Job Specification - Job Description - Sources of Recruitment - Interview Labour Turnover - Incentives - Performance Appraisal

UNIT-IV : OFFICE REPORT

Different methods of Data Collection - observation, Interview, Mailed Questionnaire, Editing of Data. Classification of Data, Objectives and Types - Tabulation of Data, Diagram and Graphic Presentation, Advantages. Qualities of Report- Types and Presentation.

UNIT-V : COMMUNICATION

Communication Process - Model - Types of Communication - Barriers in Communication - Barriers in electronic communication modes -

Books for Reference

1. Pillai RSN and Bagavathi, Office Management, , New Delhi, S. Chand & Company Limited, 2003.
2. Krishna Murthy E., M. Nagasubramanian, Improve your Secretarial Skills, S.Chand Publication, 2003.

PAPER II.4
FUNDAMENTALS OF INFORMATION TECHNOLOGY

Objectives

To Discuss the concepts of Information Technology Fundamentals

UNIT-I

Introduction to Information Technology: Information - Characteristics of Information - Uses of Information - Flow of Information in Organization - Levels of Information - Categories of Information - Information Technology.

Introductory concepts and Applications of Computers: Introduction to Computers - Importance of Computers - Computer Applications in Various Areas of Business - Personnel - Finance - Marketing - Production - Office automation.

Fundamentals of Computers: Classification of Computers - Basic Principles of Operation of Digital Computer - Computer System - Computer Virus - Development of computers and Computer Generations - Computer Number System.

UNIT-II

Data processing: Data processing Concepts - Data processing Cycle - Objectives of Data Processing - Steps of Data Processing - Data Processing Operations - Data Bank - Methods of Data Processing - Transaction Processing.

Data Structures - File Organisation - File maintenance.

UNIT-III

Programming: Problem Solving and Programming - Concept of Programming - Programming Tools - Examples.

System Analysis and Design: System Life Cycle - Problem definition - System analysis - System design - Coding - Testing and communicating the solution - System specification - Documentation control and change control - Implementation - Maintenance.

UNIT-IV

Network: Introduction to network - Types of Networks - LAN - WAN - MAN - WLAN

Operating System: Functions - Classifications - Types - DOS - UNIX - Windows - Windows 98 - Windows NT.

E-Commerce and Internet: E-Commerce - Reasons for growth - Features - Importance - Objectives - Types.

Internet: Evolution of internet - Governing of the internet - transmission of Information and Resources - TCP/IP - HTTP - Services of Internet

Intranet - Extranet

UNIT-V

Computer Based Information System: Introduction to Information Systems - Need for Computer Based Information System - Transaction Processing System - Management Information System - Decision Support System - Expert System
Recent Trends in IT: World Wide WAP - Blue Tooth Technology - Set-Top Boxes - Wireless Local Area Network - Internet Telephony - DTH-Direct to Home - Electronic Re-usable Paper - Internet Printing Protocol - Personal Digital Assistant - Microsoft Windows XP - Next for the Internet - Internet 2 - VOIP

Text Book

R.Saravanakumar, R.Parameswaran and T.Jayalakshmi, "A Text Book of Information Technology", S.Chand, 2007.

Reference

Curtin "Information Technology: The Breaking Wave ", 2006, TMH, New Delhi.

VALUE EDUCATION
(For all UG Degree Courses)

UNIT-I

Value Education - Definition - relevance to present day - Concept of Human Values - self introspection - Self esteem.

UNIT-II

Family values - Components, structure and responsibilities of family - Neutralization of anger - Adjustability - Threats of family life - Status of women in family and society - Caring for needy and elderly - Time allotment for sharing ideas and concerns.

UNIT-III

Ethical values - Professional ethics - Mass media ethics - Advertising ethics - Influence of ethics on family life - psychology of children and youth - Leadership qualities - Personality development.

UNIT-IV

Social values - Faith, service and secularism - Social sense and commitment - Students and Politics - Social awareness, Consumer awareness, Consumer rights and responsibilities - Redressal mechanisms.

UNIT-V

Effect of international affairs on values of life/ Issue of Globalization - Modern warfare - Terrorism. Environmental issues - mutual respect of different cultures, religions and their beliefs.

Reference Books

1. T. Anchukandam and J. Kuttainimathathil (Ed) Grow Free Live Free, Krisitu Jyoti Publications, Bangalore (1995)
2. Mani Jacob (Ed) Resource Book for Value Education, Institute for Value Education, New Delhi 2002.
3. DBNI, NCERT, SCERT, Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
4. Daniel and Selvamony - Value Education Today, (Madras Christian College, Tambaram and ALACHE, New Delhi, 1990)
5. S. Ignacimuthu - Values for Life - Better Yourself Books, Mumbai, 1991.
6. M.M.M.Mascaronhas Centre for Research Education Science and Training for Family Life Promotion - Family Life Education, Bangalore, 1993.

WEBSITES AND e-LEARNING SOURCES:

www.rkmissiondhe/.org/education.html/

www.clallam::org/lifestyle/education.html/

www.sun.com/./edu/progmws/star.html/

www.infoscouts.com

www.secretofsuccess.com

www.1millionpapers.com

<http://militaryfinance.umuc.edu/education/edu-network.html/>

**III SEMESTER
PAPER V
COMPANY LAW AND SECRETARIAL PRACTICE I**

Objectives

To enable the students to have a thorough knowledge of the present fundamental principles of the Company Law in India. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

UNIT-I

Introduction - Definition of Company - Characteristic - Advantages - Lifting of the Corporate veil - Kinds of Company - The Companies Act, 1956 (Overview) - The Company Secretaries Act, 1980 (Overview) .

UNIT-II

Secretary - Definition - Types of Secretaries - Company Secretary - Legal Position - Qualification - Appointment of Rights, Duties and Liabilities - Dismissal of Company Secretary.

UNIT-III

Formation of Company - Incorporation - Documents to be filled with Registrar - Certificate of Incorporation - Effects of Registration - Promoter - Preliminary Contracts - Duties of Secretary at the Promotion stage.

UNIT-IV

Memorandum of Association - Articles of Association - Contents - Alteration - Secretary's Duties - Prospectus - Contents.

UNIT-V

Share Capital - Meaning Kinds - Alternation of Capital - Reduction of Capital - Secretarial procedure for reduction of Capital - Guidelines for the issue of fresh capital - Secretary's duties in connection with issue of shares.

Books for Reference:

1. N.D.Kapoor : Elements of Company Law.
2. Avtar Singh : Company Law & Secretarial Practice.
3. Balachandran : Company Law & Secretarial Practice, Sulthan Chand
&

Sons, New Delhi

**PAPER VI
CORPORATE ACCOUNTING I**

Objectives

To facilitate the understanding of Corporate Accounting in General. To give a comprehensive understanding of the system of Corporate Accounting. To develop skill, related to problem solving and critical thinking.

UNIT-I

Shares - Definition - Issues of Shares - issue of shares at premium - issue of shares at discount - forfeiture of shares - Re-issue of forfeited shares.

UNIT-II

Redeemable preference shares - Conditions for Redemption - Replacement of capital by fresh issue of shares - Procedure for redemption

UNIT-III

Issue of Debentures - Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures - Redemption out of profit, out of capital - Redemption out of conversion - own debentures Ex-interest and Cum - interest.

UNIT-IV

Acquisition of Business - Profit prior to Incorporation.

UNIT-V

Final statement - contents of final statement - Managerial remuneration.

Books for Reference

- | | | |
|-------------------------|---|-------------------------------|
| 1. Corporate Accounting | - | R.L. Gupta & S. Radhaswamy |
| 2. Corporate Accounting | - | T.S. Moorthy & Y. Hari Prasad |
| Reddy | | |
| 3. Advanced Accounting | - | M.C. Shukla & T.S., Grewal |
| 4. Advanced Accounting | - | Jain & Narang |

ALLIEDII
(to choose any 1 out of the given 4)
PAPER III.1
STATISTICS I

Objectives

After studying this subject the student will be able to understand Meaning of Statistics - Collection of Data and Tabulation, Diagrammatic and Graphic presentation of data, Measures of Central Value or Averages, Measures of Dispersion and Measures of Skewness.

UNIT-I : MEANING OF STATISTICS - DATA COLLECTION AND TABULATION

Meaning, Scope, functions, uses and limitations of statistics - Primary and Secondary data collection - Questionnaire - Classification and Tabulation - Frequency Distribution.

UNIT-II : DIAGRAMMATIC AND GRAPHIC PRESENTATION OF DATA

Importance and limitations of Diagrams and Graphs - Types - Bar diagrams and Pie Diagram - Simple graph, Histogram, Frequency polygon, Frequency curve and Ogive.

UNIT-III : MEASURES OF CENTRAL VALUE OR AVERAGES

Meaning, Merits and Limitations - Arithmetic Mean, Median, Quartiles, Mode, Geometric Mean and Harmonic Mean.

UNIT-IV : MEASURES OF DISPERSION

Meaning, Merits and Limitations - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

UNIT-V : MEASURES OF SKEWNESS

Meaning, Merits and Limitations - Karlpearson's Coefficient of Skewness - Bowley's Coefficient of Skewness.

Books for Reference

1. Elements of Statistical Methods - S.P.Gupta
2. Fundamentals of Statistics - B.N.Gupta
3. Business Statistics - R.S.N.Pillai
4. Business Statistics - P.R.Vittal.

**PAPER III.2
INTRODUCTION TO TALLY ACCOUNTING
(ONLY THEORY)**

UNIT-I

Features of Tally -Tally Start up Screen - Mouse and Keyboard conventions - tally clock - Switch between Screen Areas - Quitting Tally.

UNIT-II

Basic Company Details - understanding classification of groups and ledgers predefined group of Accounts - The Concept of Groups and Ledgers.

UNIT-III

Introduction to Inventory Accounting with Tally - Inventory Masters.

UNIT-IV

About Tally Vouchers - Contra Voucher - payment Voucher - Receipt Voucher - Journal Voucher - Sales Voucher - Credit Note Voucher - Purchase Voucher - Debit Note Vouchers - Reversing Journal Voucher - Memo Voucher - Optional Voucher - post - dated Vouchers - Inventory Voucher.

UNIT-V

Basic Features of Displaying Reports - Financial Reports in Tally - Basic Features of Inventory Reporting - Inventory MIS Reports.

Reference Books

1. Self learning Guide and Work Book, Vol.1, Tally Solutions Pvt.Ltd, Bangalore.
2. Jump Start with Tally 7.2.

**PAPER III.3
CORPORATE FINANCE**

Objectives

To give the students a broad understanding of the scope and importance of finance function. To enable the students to understand working capital management, capital market, mutual funds etc.,

UNIT-I

Corporate Finance Definition - Scope and Importance - Finance function - Scope Classification and Description of Finance function.

UNIT-II

Capital Structure - Business and Financial risks - Financial and Operating leverage - Scopes of long term capital and short term capital.

UNIT-III

Capitalization - Over Capitalization - Capital Gearing - Lease financing types, Importance and Limitations.

UNIT-IV

Working capital management - Importance - Financing of Working capital management receivable inventories and cash management.

UNIT-V

Financial markets - Money market - Capital market - Recent Trends in Capital market - Mutual Funds - Factoring - Forfeiting - Depositors.

Books for Reference

1. Kulkarni : Corporate Finance
2. Vasant Deshi : Indian Financial System
3. I.M.Pandey : Financial Management

**PAPER III.4
INTERNATIONAL TRADE**

Objectives:

To acquaint with the modes of entering into international business. To acquaint the role of WTO, UNCTAD, GATT, IMF and SDR.

UNIT-I

Theories of International Trade - Ricardo - Haberlers Opportunity cost - Heckscher Ohlin Theorem.

UNIT-II

Trade Policy - Case for and against Protection - Regional Integration - European Union - EEC - UNCTAD- GATT- Asian Development Bank (ADB).

UNIT-III

WTO - Functions of WTO - An Overview.

UNIT-IV

Balance of Payments - Disequilibrium - Remedies - Exchange Control - Purchasing Power Parity Theory.

UNIT-V

International monetary system - IMF - SDR - International Liquidity – IBRD (World Bank).

Books for Reference

1. Paul.R.Krugman and Maurice Obstfeld . 2000, International Economics (Theory and Policy) , 5th Edition , Pearson Education Asia, Addison Wesley Longman (P) Ltd, New Delhi – 92.
2. Robert J.Carbaugh - 1991 , International Economics, 4th Edition, Thomson Information Publishing Group, Wadsworth Publishing Company, California.
3. H.G.Mannur, 1995, International Economics - Vikas Publishing House (P) Ltd, New Delhi -14.

**SKILL BASED SUBJECT I
PAPER I
COMPUTER APPLICATION IN BUSINESS**

Objectives:

To enable the students to have the basic knowledge about the computers and its application in business and related activities.

UNIT-I

Introduction to computers - Development of computers and computer generation. Types and classification of computers - Components of digital computers.

UNIT-II

Importance of computers - Computer Application in various areas of business - Computers in Personnel Department - Finance Department - Marketing Department - Production Department and other fields - Office Automation.

UNIT-III

Electronic commerce - Consumer oriented E-Commerce - Features, Importance and Type of E-Commerce - Electronic Data Interchange (EDI) and its uses in business - Electronic payment system.

UNIT-IV

Computer communication - Network-application, Benefits, and types of network - common network services: File, Print, Message and Application Service - Internet tools; World Wide Web - E.Mail, UNG, FTP and Telnet, Internet Connecting procedure.

UNIT-V

Mechanized System of Accounting - Advantages and limitations - Electronic data processing (EDP) - Advantages and limitations of manual processing.

Books for reference

1. R.Kalakota and A.B.Whinston Frontiers of Electronic Commerce Addison Wesley, 1996.
2. Soka: from EDI to electronic commerce, Mc Graw hill, 1995
3. Alexis leon, Mathew leon, Fundamental of Computer Science and Communication - vikas Publishing House, 1998.
4. John Callahs: Every Student Guide to Internet-McGraw Hill, 1996.

**NON-MAJOR ELECTIVE I
PAPER I
SERVICES MARKETING**

Objectives

To familiarize the student in the specialized area of Service marketing concepts.

UNIT-I : INTRODUCTION

Service Management - Concept of Service - Evolution of Services Marketing - Future of the Service Sector - Services Characteristics.

UNIT-II : ELEMENTS OF SERVICE MARKETING

The mix elements in Service Product - Product Life Cycle - Service Location - Service Channel Development - Pricing for Services - Promoting Services - People and Services - Physical Evidence

UNIT-III : RESEARCH IN SERVICES AND DESIGN

Marketing Research for Services and Products - Research process - Market segmentation - Focusing & Positioning.

UNIT-IV : SERVICE DELIVERY AND SERVICE QUALITY

Effective service delivery systems - Challenges in distributing services - effective problem resolution from customer complaints. Importance of Service Quality - Models of Service quality.

UNIT-V : CUSTOMER RELATIONSHIP AND SERVICE LEADERSHIP

Relationship Marketing - Types of relationship marketing Customer retention - Service guarantees - Internal Customer satisfaction.

Books for Reference

1. Kenneth E.Clow, David L. Kuintz, Services Marketing, 2e: Operation, Management, and Strategy, Biztantra Publication, New Delhi, 2003.
2. James A. Fitzsimmons and Mona J. Fitzsimmons, Service Management, 5th Edition, Tata McGraw - Hill Publishing Company Limited, 2005

**IV SEMESTER
PAPER VII
COMPANY LAW AND SECRETARIAL PRACTICE II**

Objectives

To enable the students to have a thorough knowledge of the present fundamental principles of the Company Law in India. To prepare the students to take professional examinations viz., CA, ICWA, ACS.

UNIT-I

Borrowing Powers: Meaning - Ultra Virus 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.

UNIT-II

Company Management : Introduction - Directors - Qualification - Disqualification - Appointment - Vacation - Removal - Specific powers of Directors - Duties of Directors - Liabilities of Directors.

UNIT-III

Meetings and Procedures : Introduction - Kinds of Meetings - Meetings of Share Holders - Statutory Meeting - Annual General Meetings - 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 - Duties of Secretary.

UNIT-IV

Dividend: Definition - Rules regarding Dividends - Secretarial procedure regarding payment of Dividends - Accounts - Statutory Books - Books of Accounts - Annual Accounts and Balance Sheet - Secretarial Duties.

UNIT-V

Winding Up: Meaning - Modes of Winding Up - Compulsory Winding up - Voluntary winding up - Winding up subject to supervision of court - Duties of Secretary in respect of winding up - Consequences of Winding up - Liquidators - Duties and powers of Liquidator.

Books for Reference

1. N.D.Kapoor : Elements of Company Law.
2. Avtar Singh : Company Law & Secretarial Practice.

**PAPER VIII
CORPORATE ACCOUNTING II**

Objectives

To facilitate the understanding of Corporate Accounting in General. To give a comprehensive understanding of the system of Corporate Accounting. To develop skill, related to problem solving and critical thinking.

UNIT-I

Goodwill - Definition - Factors affecting valuation of goodwill - Need - Methods of valuing Goodwill - Simple profit method - Super profit method - Valuation of shares - methods - Net assets method - Yield method - Earning capacity method

UNIT-II

Amalgamation - Absorption and External Reconstruction - Purchase consideration - Methods of calculation - Accounting treatment in the books of Vendor Company and purchasing company. [Inter company holdings and scheme for external reconstruction excluded.] - Alteration of share capital and Internal Reconstructions.

UNIT-III

Liquidation Accounting - Liquidator's final statement of account - Adjustment of the rights of contributories when the paid up amount on shares varies [statement of affairs and deficiency account excluded].

UNIT-IV

Bank Accounts - Legal requirements affecting Final Accounts - Preparation of Profit and Loss Account - Balance sheet.

UNIT-V

Accounts of Holdings Companies - Minority Interest - Cost of control or capital reserve - Distinction between capital profits and Revenue Profits - Elimination of common transactions - Treatment of unrealized Profits - Revaluation of assets and liabilities - Preparation of consolidated balance sheet [Inter company investment excluded].

Books for Reference

1. Corporate Accounting - R.L. Gupta & S. Radhaswamy
2. Corporate Accounting- T.S. Moorthy & Y. Hari Prasad Reddy
3. Advanced Accounting - M.C. Shukla & T.S., Grewal
4. Advanced Accounting - Jain & Narang

ALLIED II
(to choose any 1 out of the given 4)
PAPER IV.1
STATISTICS II

Objectives

After studying this subject the student will be able to understand Correlation Analysis, Regression Analysis, Time Series Analysis, Index Numbers and Statistical Quality Control

UNIT-I :CORRELATION ANALYSIS

Meaning, Types, Merits and Limitations of correlation - Methods of studying correlation - Scatter Diagram - Karl Pearson's Coefficient of Correlation - Spearman's Rank correlation.

UNIT-II : REGRESSION ANALYSIS

Meaning, Importance, Limitations - Differences between Correlation and Regression - Regression Equations - Deviation taken from Arithmetic mean and assumed mean.

UNIT-III :TIME SERIES ANALYSIS

Meaning, uses and components of Time series - Methods of measuring Trend, Seasonal Variations and Cyclical fluctuations - Free hand method, Semi-average method, Moving average method and Method of Least squares - Seasonal Indices by Simple Average Method.

UNIT-IV : INDEX NUMBERS

Meaning, uses and problems in the construction of Index Numbers, Unweighted and Weighted Index Numbers - Laspeyer's, Paasche's, Bowley's Fishers and Edgeworth methods - Time Reversal and Factor Reversal Tests.

UNIT-V : STATISTICAL QUALITY CONTROL

Meaning and Importance of Statistical Quality Control - Two type of variations Quality control chart - General outline - uses and limitations of statistical Quality control.

Books for Reference

1. Elements of Statistical Methods - S.P.Gupta
2. Fundamentals of Statistics - B.N.Gupta
3. Business Statistics - R.S.N.Pillai
4. Business Statistics - P.R.Vittal.

PAPER IV.2
BUSINESS MATHEMATICS

Objectives

The students will gain knowledge on Algebra, Matrices, Calculus, Operation Research, and Statistics.

UNIT-I

Theory of Indices - Binomial Theorem, Exponential series - Logarithmic Series - Properties - Simple Problems - Theory of Equations - Formation of Equation - Solution of equation - Imaginary roots - Diminishing roots.

UNIT-II

Types of Matrices - Eigen Values, Eigen Vectors - Rank - Consistency of Matrices - Cayley Hamilton Theorem - Simple problems.

UNIT-III

Differential calculus - Application - Rate Measure - Maxima, Minima - Partial Differentiation - Eulers Theorem - Simple Problems - Integral Calculus - Single Applications - Area, Volume - Simple problems.

UNIT-IV

Linear programming problem - Simple Problems - Graphic Solutions - Simple X Method - Simple Problems.

UNIT-V

Averages : Mean - Median - Mode, Empirical relation - Standard Deviation - Mean Deviation - Diagrammatic Representation - Histogram, Pie, Bar , Polygon Curve - Simple Problems - Correlation - Rank Correlation.

Books for Reference

1. P.R.Vittal : Business Mathematics
2. S.D.Jeyaseelan : Business Mathematics

PAPER IV.3
INVESTMENT MANAGEMENT

UNIT-I

Properties of financial assets - Financial Markets - Investments - Types - Characteristics - objectives - Types of investors - Investment vs Gambling, Speculation, Speculation Vs. Gambling.

UNIT-II

Nature and Scope of Security Analysis - Concept of Risk and Return - Measurement of Risk.

UNIT-III

Fundamental analysis - Economic analysis, Industry Analysis and company analysis - Technical analysis - trend indications - indices and moving average applied in technical analysis.

UNIT-IV

Valuation of Securities - Equity shares - Preference shares - Debentures - Bonds.

UNIT-V

Efficient market Hypothesis - Random Walk Theory - Markowitz Theory - Sharpe's optimization solution - Dow theory - CAPM model - SML, CML.

Reference Books:

1. Dr.Ranganathan M & Madhumathi R. Investment analysis & Portfolio management. Person Education, New Delhi.
2. Dr.Bhalla V.K. Investment Management, S.Chand and Company, New Delhi.
3. Fisher & Jordan, Security analysis and portfolio management, Prentice Hall of India, New Delhi.
4. Sharpe, William and Gordon, Investments - Prentice Hall of India, New Delhi.
5. Rustagi R.P. Investments Analysis and Portfolio management, Sultan Chand & Sons, New Delhi.

**PAPER IV.4
ORGANISATIONAL BEHAVIOUR**

UNIT-I

Organizational Behaviour - Fundamental concepts - nature and scope - OB in the new millennium - Foundations of Individual behavior - Personality, Perception, Learning, Values and Attitudes.

UNIT-II

Motivation - Early theories - Contemporary theories - Motivation at work - Designing and Motivating for jobs.

UNIT-III

Group Dynamics - Group Behaviour, - Inter-group relations - Communication and Group - Decision making.

UNIT-IV

Leadership - Trait, behaviour and contingency theories - Power and Politics - Conflict - Causes, conflict management, Transactional Analysis (TA) - Work Stress.

UNIT-V

Organizational Structure and Design: Organizational changes and development - Organizational culture and climate - Organizational effectiveness.

Reference Books:

1. Stephen Robbins, Organisational Behaviour, 10th Ed. Pearson Education, 2001
2. Fred Luthans, Organizational Behaviour, McGraw Hill, 1998.
3. Wagner, Organizational Behaviour, Thomson Learning, 2002.
4. S.S.Khanka, Organisational Behaviour, S.Chand & Co., New Delhi Edn, 2007
5. Dr.S.Shajahan & Linu Shajahan, Organisational Behaviour, New age International Publishers, New Delhi.

**SKILL BASED SUBJECT II
PAPER II
EXPORT AND IMPORT PRACTICE**

UNIT-I: Globalization of Indian Business

Obstacles of Globalization - Factors favouring Globalisation - Globalisation Strategies - Indian and Emerging Market.

UNIT-II: Trade Policy and Regulation in India

Trade Strategy of India - Foreign trade Policy - Import Substitution - Regulation and Promotion of Foreign trade.

UNIT-III: Export Procedures

Offer and receipt of confirmed orders - Producing the goods - Shipment - Banking Procedure - Export incentives.

UNIT-IV: Trade and payment terms in export & import trade

Trade terms - FOB, FAS, C and F, For - FOT - Payment terms - short term payment terms - Medium and long term Credit - Bill of lading.

UNIT-V: Export Promotion

New Export policy - OGL - Autonomous Bodies - Advisory body - Incentives - Production assistance - Marketing assistance - Special Economic Zones.

Books:

1. Export procedures and Documentation - M.D. Jitendra Rajat Publications, New Delhi
2. You Too can Export – D.S.P.Selvam
Abaas Publication Services, Chennai.
3. International Business – Francis Cherumilan – Prentice Hall of India, New Delhi.

**NON-MAJOR ELECTIVE II
PAPER II
PROJECT MANAGEMENT**

Objective

The basic purpose of this course is to understand the framework for evaluating capital expenditure proposals, their planning and management in the review of the projects undertaken.

UNIT-I : INTRODUCTION

Definition - Classification of Projects - Project life cycle - Project ideas and Innovation - Documents for Project .

UNIT-II : PROJECT SURVEY

Resource surveys, Need analysis, Market research, Market Planning.

UNIT-III : PROJECT SELECTION FACTORS

Analysis of infrastructure - Elements of economic geography location - Manpower - Inputs - Transport - Site selection - Industrial policy - Government incentives and regulation - Techno - economic analysis - Choice of technology - choice of process - appropriate Technology.

UNIT-IV : PROJECT FINANCE

Cost estimating - Project financing - Sources of finance - Cost of capital structure - International finance & Foreign exchange regulations.

UNIT-V : PROJECT MONITORING & EVALUATION

Projects Scheduling and Monitoring tools and Techniques - Project management - Information system and Documentation - Project Evaluation.

Books for Reference

1. Harold Kerzner: Project Management; A System approach to Planning, Scheduling and Controlling, New Delhi, CBS Publishers and Distributors, 2nd ed., 2000.
2. Joy P.K.: Total Project Management: The Indian Context, New Delhi, Macmillan India Ltd., Updated ed., 1996.
3. Rao PCK: Project Management Control, New Delhi, Sultan Chand & Sons, 1997.
4. Chandra: Project Management – Tata McGraw Hill, Delhi.

**V SEMESTER
PAPER IX
COST ACCOUNTING**

Objectives

To acquaint the students with accounting techniques and practices for finding out the cost of production. To provide working knowledge of accounting with regard to different methods of costing.

UNIT-I

Cost Accounting : Introduction - Definition, Meaning and Objectives - Advantages and Importance - Concept of Cost, costing, cost control and cost audit - Cost Centre and cost Unit - Elements of cost and preparation of cost sheet, tenders - Comparison of Cost accounting with Financial accounting with Management Accounting and Techniques of Costing - Elements of Cost - Classification of Cost - Objections against cost accounting.

UNIT-II

Materials : Meaning - Material Control - ABC Technique - Stock Levels - Stores Ledger - EOQ - Purchasing material procedure - Methods of pricing material issues - Perpetual inventory system - Material Losses - Accounting for Wastages, Rejected and Scrap.

UNIT-III

Labour : Importance of Labour Cost Control - Various methods of Wage payment - Calculation of Wages - Methods of Incentive for Schemes - Recording Labour Time - Time Card and Job Card - Treatment of 'Over time' and 'Idle Time' - Labour Turnover (L.T.O)

UNIT-IV

Overheads : Definition of Overheads - Meaning and Classification of Overhead costs - Allocation and Apportionment - Re-Distribution (Secondary Distribution) - Factory , Administration, Selling and Distribution overheads - Under and Over Absorption of Overheads - Machine hour state.

UNIT-V

Methods of Costing - Unit Costing - Job and Batch Costing - Process Costing - Service or Operating Costing.

Books for Reference

1. M.N.Arora : Cost Accounting
2. B.K.Bhar : Cost Accounting
3. Jain and Narang : Cost Accounting
4. S.N.Maheshwari : Cost and Management Accounting

**PAPER X
BANKING LAW AND PRACTICE**

Objectives

To provide good understanding of the role and working of commercial banks and central bank. To acquaint the students with the basic knowledge of law relating to banking operation.

UNIT-I

Origin of Banks - Banking Regulation Act , 1949 (Definition of Banking, Provisions, relating to Licensing, Opening of branches, Functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and Role of RBI and their functions.

UNIT-II

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E-Banking - ATM cards, Debit Cards, Personal Identification Number - Online enquiry and Update facility - Electronic Fund Transfer - Electronic Clearing System.

UNIT-III

Opening of an account - Types of Deposit Account - Types of customers (Individuals , Firms, Trusts and Companies) - Importance of Customer relations - Customer grievances and redressal - Ombudsman.

UNIT-IV

Principles of Lending - Types of Borrowings - Precautions to be taken by a banker.

UNIT-V

Negotiable Instruments - Definition and features of Promissory Note, Bills of Exchange, Cheque - Draft - Crossing - Endorsement - Material Alteration - Paying Banker - Rights and Duties - Statutory Protection - Dishonour of Cheques - Role of Collecting Banker.

Books for Reference

1. S.N.Maheshwari: Banking Law Theory and Practice, 1st Edition, Kalyani Publishers, New Delhi, 2005.
2. Parameshwaran.R&: Indian Banking, 4th Edition, S.Chand and Co, New Delhi, 2005, S.Natarajan
3. Dr.G.Gurusamy: Banking Theory Law and Practice, Vijay Nicolas Imprints (P) Ltd, Chennai, 2005.

**PAPER XI
INCOME TAX LAW AND PRACTICE I**

Objectives

To impart knowledge of the basic principles underlying the important provisions of Income Tax Law to make the student to understand the computation of Income Tax.

UNIT-I

Income Tax Act, 1961 - Current Finance Act - Definitions - Agricultural Income – Assessee - Assessment Year - Income - Person - Previous Year - Residential Status and Incidence of Tax - Exempted Incomes.

UNIT-II

Income under the head Salaries - Definitions - Features - Allowances - Perquisites - Provident Funds - Profits in Lieu of Salary - Deductions - Computation of Salary Income.

UNIT-III

Income from House property - Annual Value - Determination - Let out houses - Self Occupied Houses - Computation of Income from House property.

UNIT-IV

Profits and Gains of Business of Profession - Definitions - Chargeability - Admissible deductions - Inadmissible Expenses - Computation of Business Income - Computation of Professional Income.

UNIT-V

Income Tax Authorities and their Powers - Permanent Account Number (PAN).

Books for Reference

1. H.C.Mehrotra : Income Tax Law and Accounts.
2. Bhagavathi Prasad : Income Tax Law and Practice.

**PAPER XII
COMMERCIAL LAW**

Objectives

To give an exposure to the students, some of the important laws which is essential for an understanding of the legal implications of the general activities of a modern business organization. To Provide to the students basic understanding of some of the business laws, which have a bearing on the conduct of corporate affairs.

UNIT-I

Meaning of law - Sources of law - Classification of contract - Express and implied - valid, Void and Voidable contracts - Executed and Executory contracts Unilateral and Bilateral contracts.

UNIT-II

Structure and Formation of Contract - Essential Element of Contract - Consensus ad idem - Offer and Acceptance - Lawful consideration - Capacity of Parties - Free consent - Mistake - Misrepresentation, Fraud, Coercion and Undue Influence - Lawful Object.

UNIT-III

Contract of Indemnity and Guarantee - Essentials - Differences between contract of Indemnity and contract of Guarantee - Revocation of continuing Guarantee - Surety's Liabilities - Rights of Surety - Discharge of Surety from liability - Bailment - Pledge.

UNIT-IV

Contract of Agency - Essentials - Creation of Agency - Kinds of Agent - Agent's Authority - Right and Duties of Principle - Personal Liability of Agent - Delegation of Authority - Sub-Agent - Substituted Agent - Termination of Agency - Irrevocable Agency

UNIT-V

Law of Sale of Goods - Conditions and Warrantees Discharge of Contract - Remedies for Breach of Contract - Auction Sale

Books for Reference

- | | |
|------------------------------|-------------|
| 1. Mercantile Law | N D Kapoor |
| 2. Element of Commercial Law | N D Kapoor |
| 3. Mercantile Law | M C Shakula |

**ELECTIVE I
PAPER I
ENTREPRENEURIAL DEVELOPMENT**

Objectives

After studying this subject the student will be able to understand Concept of Entrepreneurship, Women and Rural Entrepreneurs, Project Appraisal, Forms of Ownership of Entrepreneurs, Development and promotion of Entrepreneurs.

UNIT-I : CONCEPT OF ENTREPRENEURSHIP

Meaning, characteristics and types of entrepreneurship - Entrepreneur and enterprise - Functions of entrepreneurs - Views of Peter Drucker, Schumpeter and Walker on entrepreneurs.

UNIT-II : WOMEN AND RURAL ENTREPRENEURS

Concept of women entrepreneurs - Definition - Problems faced by women entrepreneurs - Remedies to solve the problems. Rural entrepreneurs - Definition - Problems of rural entrepreneurs - Steps to promote rural entrepreneurs - Small scale entrepreneurs.

UNIT-III : PROJECT APPRAISAL

Meaning and classification of Projects - Project Ideas - Project Formulation - Feasibility Study Report - Project Selection - Project Report - Project life cycle.

UNIT-IV : FORMS OF OWNERSHIP

Sole Trader, Partnership, Cooperative Societies, Private Ltd. Company and Public Ltd. Company - Characteristics, merits and demerits.

UNIT-V : DEVELOPMENT AND PROMOTION OF ENTREPRENEURS

Entrepreneurship Development Programmes - Assistance by Government and Non -government agencies - Functions of DIC, SIDCO, SIPCOT, IDBI, TIIC and ICICI.

Books for Reference

1. Entrepreneurial Development - P.Saravanelan
2. Entrepreneurial Development - N.P.Srinivasan
3. Project Management - Vasant Desai
4. Entrepreneurial Development - Jayshree Suresh.
5. Entrepreneurial Development – Kannaka, S. Chand & Sons, New Delhi

**SKILL BASED SUBJECT III
PAPER III
RESEARCH METHODOLOGY**

Objectives

To give an exposure to the students the need, meaning and importance of research. To acquaint the students with the methods of data collection, construction of questionnaire, sampling techniques and techniques of report writing.

UNIT-I

Research: Meaning, Scope, need, importance and Characteristics of Social Research – Kinds of Research – Research Design: Preparation of research design - Qualities of Good research work.

UNIT-II

Research problem: source of research problem – Hypothesis: Meaning – Definition – Importance – formation – and types of hypothesis

UNIT-III

Methods of data collection - Observation techniques - Interview and Interview Schedules - Construction of Questionnaire and survey method.

UNIT-IV

Sampling Techniques in Random sampling - Stratified and Purposive sampling - Cluster and Multistage sampling - Scaling - Distinctive scaling - Rating scales - Ranking scales - Interval consistency scales - Scalographic scales.

UNIT-V

Interpretation - Importance - Techniques of Interpretation - Report writing - Steps in Writing report - Characteristics , Types of Contents of Report - Layout - Precautions for writing Research reports.

Books for Reference

1. C.R.Kothari : Research Methodology.
2. C.C.Pattan Shetti & : An introduction to Research Methods in S. Nakkiran Social Sciences.
3. Dr.M.Thanulingom : Research Methodology in Social Sciences.

**VI SEMESTER
PAPER XIII
MANAGEMENT ACCOUNTING**

Objective

The objective of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.

UNIT-I

Management Accounting - Introduction - Meaning and Definition - Objectives - Management Accounting and Financial Accounting - Management Accounting and Cost accounting - Utility of Management Accounting - Limitations of Management Accounting.

UNIT-II

Marginal Costing - Introduction - Definition - Silent features - Advantages - Limitations - Definition of Marginal Cost - Cost volume profit analysis - Break - Even Point - Margin of Safety - Break even charts.

UNIT-III

Funds Flow Analysis – Working Capital – Sources and application of funds - Construction of Funds flow statement - Funds from Operation.
Cash Flow Analysis - Distinction between funds flow and cash flow - construction of cash flow statement - cash from operation.

UNIT-IV

Ratio Analysis - Nature and Interpretation - Utility and Limitations of ratios - Classification of ratios - Financial ratios - Profitability ratios - turnover ratios or activity ratios - proprietary ratios.

UNIT-V

Budgets, Budgeting and Budgetary control: Concept of budget and budgetary control - Nature and Objectives of budgetary control - Advantages and Limitations - Classification of Budgets - Preparation of Different Budgets (Production, Sales, Cash and Flexible budgets only).

Books for Reference

1. Dr.S.N.Maheshwari : Principles of Management Accounting
2. R.S.N Pillai and Bagavathi : Management Accounting
3. Manmohan & Goyal : Management Accounting

**PAPER XIV
AUDITING**

Objectives

To understand meaning, objects and importance of Auditing. To provide expert knowledge in vouching, valuation and verification of Assets and Appointment, Qualification, Powers and Liabilities of an Auditor under the Companies Act.

UNIT-I

Auditing - Meaning - Definition - Objects - Types of Audit - Audit Programme - Meaning - Objects - Advantages - Disadvantages.

UNIT-II

Vouching - Cash Transactions - Credit Sales - Credit Purchases - Payment of Wages - Objects of Internal Check - Differences between Internal Control and Internal Audit.

UNIT-III

Verification and Valuation of Assets and Liabilities - Verification of Inventor's and Investments.

UNIT-IV

Appointment - Qualifications - Removal - Powers and Liabilities of an Auditor under the Companies Act 1956.

UNIT-V

Specialized Audits - Points to be considered while Auditing Educational Institutions, Electronic Data Processing Audit (EDP) - Hotels, Banking and Insurance Companies.

Books for Reference

1. B.N.Tandon : Practical Auditing, S.Chand & Sons, New Delhi.
2. Dr.Premavathy : Practical Auditing, 2nd Edition, Sri Vishnu Publishing Co. Chennai, 2003.

**PAPER XV
INCOME TAX LAW AND PRACTICE II**

Objectives

To impart knowledge of the basic principles underlying the important provisions of Income Tax Law to make the student to understand the computation of Income Tax.

UNIT-I

Capital Gains - Definition of Capital Assets - Kinds of Capital Assets - Exempted Capital Gains - Computations of Capital Gains.

UNIT-II

Income from other Sources - Income Chargeable to Tax - Deductions - Bond Washing Transactions - Computation of Income from other Sources.

UNIT-III

Aggregation of Income - Deemed Incomes -- Set off and Carry forward of Losses - Deductions from Gross Total Income.

UNIT-IV

Assessment of Individuals - Computation of Total Income and Tax Liability.

UNIT-V

Procedure for Assessment - Types of Assessment - Filing of Returns - Advance Payment of Tax - Deduction of Tax at Source.

Books for Reference

1. H.C.Mehrotra : Income Tax Law and Accounts.
2. Bhagavathi Prasad : Income Tax Law and Practice.
3. Gaur and Narang : Income Tax Law & Practice – Kalyani Publishers
4. T.S. Reddy – Income Tax Law & Practice – Margham Publications, Chennai

**ELECTIVE II
PAPER II
BUSINESS COMMUNICATION**

Objective

To identify the role and importance of communication in a manager's job. To assess the flow of communication in organizations including barriers and methods for overcoming these barriers. To draft effective business letters for better communication in organizations.

UNIT-I

Analysis of Business letters - Basic Principles of Drafting - Appearance and Layout - Letter Style.

UNIT-II

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

Books for Reference

1. Shirley Taylor : Communication for Business, 2nd Edition, Pearson Publishers, New Delhi, 2004.
2. Boove, Thill, : Business Communication Today, Pearson Education Pvt Ltd, Schatzman New Delhi, 2002.
3. Penrose, Rasbery : Advanced Business Communication, 4th Edition, Bangalore, 2002
4. Simon Collin : Doing Business on the Internet, Kogan Page Ltd, London, 1998.
5. Mary Ellen Guffey : Business Communication - Process and Product, International Thomson Publishing, Ohio, 1997.

**ELECTIVE III
PAPER III**

Objectives

To make the students to understand Marketing Concepts and Sales Forecasting, Marketing-mix and Channels of Distribution, Pricing and Advertising Concepts, Consumerism and Buyer behaviour, Indian Marketing environment.

UNIT-I : MARKETING CONCEPTS AND SALES FORECASTING

Evolution of marketing - The five distinct concepts of Marketing- Sales Forecasting - Importance and methods of Sales Forecasting.

UNIT-II : MARKETING MIX AND CHANNELS OF DISTRIBUTION

Four Ps of marketing mix - Integration of marketing mix and environmental variables - Distribution channels - Meaning, importance - Types of Distribution Intermediaries.

UNIT-III : PRICING AND ADVERTISING

Meaning, importance - Factors influencing pricing - Pricing methods. Importance of Advertising - Advertising Copy - Various modes of advertising .

UNIT-IV : CONSUMERISM AND BUYER BEHAVIOUR

Meaning and significance of consumerism - Buyer behaviour models - Factors influencing buyer behaviour.

UNIT-V : THE INDIAN MARKETING ENVIRONMENT

Consumer goods scene - Rural marketing scenario - New Economic and Trade Policies - Dominance of Multinationals - Marketing challenges of liberalized economy.

Books for Reference

1. Philip Kotler : Marketing Management.
2. Neelamegam.S : Marketing Management and Indian Economy
3. Rajan Nair : Marketing
4. William J. Stanton. : Fundamentals of Marketing

**SKILL BASED SUBJECT IV
PAPER IV
INSTITUTIONAL TRAINING**

Objectives

To bridge the gap between theory and practice. To acquaint the students with practical aspect of the company secretary ship.

Supervised Institutional Training shall be integral part of the Course. It is to be a sort of job testing program - bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

Students can be allowed to go in a group to do training in an organization / Institution, but each student has to submit the report individually and not jointly.

The trainee should be 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 and (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.
2. Office layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, Communication, Equipments, Postal and Mailing services and equipments.
4. Acquaintance with office machines and equipments and accounting machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

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

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

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

NOTE

The paper on Institutional Training shall carry hundred marks and Internal and External Viva- Voce based on a report submitted by the candidate , under the guidance of the faculty member of the respective colleges assisted by the training officers of the Institutions providing training.

The report shall be around 50 types pages, excluding tables, figures, bibliographies and appendices. The report should be evaluated jointly by the INTERNAL and EXTERNAL Examiners and conduct Viva-Voce. The mark sheet shall be sent to the university immediately on the completion of evaluation and Viva-Voce. A Candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the next semester examination.

The evaluation of project report and Viva-Voce shall be for a maximum of 10 candidates per session. The marks shall consist of Project Report 75 Marks and Viva-Voce 25 Marks.
