

1. B.Com. (CORPORATE SECRETARYSHIP)

B.Com. (CS)
(w.e.f. 2008-2009)

SYLLABUS

SEMESTER III

CORE PAPER V – CORPORATE ACCOUNTING – I

UNIT - I

Issue of Shares and Debentures – various kinds – Forfeiture – Re-issue – Underwriting of Shares and Debentures.

UNIT – II

Redemption of Preference Shares and Debentures – Purchase of Business – Profits prior to Incorporation.

UNIT – III

Preparation of Company Final Accounts – Company Balance Sheet preparation – Computation of Managerial Remuneration

UNIT – IV

Valuation of Goodwill and Shares.

UNIT – V

Alteration of Share Capital – Internal Reconstruction and Reduction of Capital

REFERENCE BOOKS:

1. R.L.Gupta – Corporate Accounting
2. T.S.Reddy & A.Murthy – Corporate Accounting
3. Shukla & Grewal – Advanced Accounting
4. Jain & Narang – Company Accounts
5. Chakraborty – Advanced Accountancy

QUESTION PAPER PATTERN

PART A (50 Words)	Awards of Marks
10 out of 12	10 * 2 = 20 marks
PART B (200 Words)	
5 out of 7	5 * 5 = 25 marks
PART C (500 Words)	
3 out of 5	3 * 10 = <u>30</u> marks
TOTAL	<u>75</u>

Note: The distribution pattern of question shall be in the ratio of 20:80 for theory and problems.

CORE PAPER VI – COMPANY LAW & SECRETARIAL PRACTICE - II

UNIT – I

BORROWING POWERS

Meaning – Ultra-Vires Borrowing - Mortgage and Charges - Fixed and Floating Charges - Registration of Charges - Legal Provisions - Effects and Consequences of Non registration of Charge.

Debentures – Definition – Kinds - Guidelines for the issue of Debentures - duties of Secretary - Comparison between a Shareholder and a Debenture-holder

UNIT – II

COMPANY MANAGEMENT

Introduction – Directors – Qualifications – Disqualifications – Appointment – Vacation – Removal - Specific powers of Directors – Duties of Director - Liabilities of Directors.

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

UNIT - III

MEETINGS and PROCEDURES

Introduction - Kinds of Meeting - Meeting of Shareholders - Statutory Meeting- Annual General Meeting - Extra-ordinary General Meeting - Class Meeting - Board Meeting- 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

DIVIDENDS, ACCOUNTS and AUDIT

Dividend – Definition - Rules regarding Dividends - Secretarial procedures regarding payment of Dividends.

Accounts - Statutory Books - Books of Accounts – Annual Accounts and Balance Sheet - Secretarial duties.

Auditor – Qualifications – Appointment - Rights, Duties and Powers.

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 – Liquidators - Duties and powers of Liquidators.

REFERENCE BOOKS:

1. N.D.Kapoor – Company Law and Secretarial Practice
2. P.P.S.Gogna – A Text Book of Company Law
3. P.K.Ghosh & Dr.V.Balachandran – Outline of Company Secretary Practice
4. B.N.Tandon – Manual of Secretarial Practice
5. Dr.M.R.Sreenivasan – Company Law and Secretarial Practice

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10 out of 12

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3 out of 5

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ALLIED III (a.) STATISTICS – I**UNIT – I**

Origin Meaning, Definition and Characteristics of Statistics – Uses and Limitations -
Sources of Statistical data – Primary and Secondary – Collection of Primary Data – Direct Personal, Indirect Oral, Mailed Questionnaire and Schedule Methods – Collection of Secondary Data.

UNIT – II

Classification and Tabulation of Data – Types and Importance – Presentation of Data including Diagrammatic and Graphical methods – Bar Diagram, Pie Diagram, Histogram and Ogive. Frequency Distribution – Frequency Table – Structure and Formation – Discrete and Continuous Series.

UNIT – III

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

UNIT – IV

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation

UNIT – V

Measures of Skewness – Meaning, Definition and Types – Karl Pearson's coefficient of Skewness and Bowley's Coefficient of Skewness.

REFERENCE BOOKS:

1. S.P.Gupta – Statistical Methods
2. D.N.Gupta – Business Statistics
3. Elements of Statistics – B.N.Asthana
4. R.S.N.Pillai & B.Bhagavathi – Statistics

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TOTAL

75

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(b) AUDITING

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 – Difference between Internal Control and Internal Audit.

UNIT – III

Verification and Valuation of Assets and liabilities – Verification of Inventories and Investments.

UNIT – IV

Appointment – Qualification – Removal – Powers and Liabilities of an Auditor under the Companies Act 1956.

UNIT – V

Specialized Audits – Points to be considered while Auditing Educational Institution, Hotels, Banking and Insurance companies.

REFERENCE BOOKS:

1. Tandon B.N. – Practical Auditing
2. Spicer and Peglar – Auditing
3. Dinakar Pagare – Principles and Practice of Auditing
4. V.H.Krishnadwala – Auditing
5. R.G.Saxena – Auditing
6. Dr.Prema – Practical Auditing

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(c) FAIR TRADE PRINCIPLES AND PRACTICES

UNIT - I

Introduction to fair trade World – History – Meaning of Fair Trade – Definition of Value Chain – Roles, Rights & Responsibilities of Stake-holders – Advantages & Limitations of Fair Trade.

UNIT - II

Standards of Fair Trade – Principles & Code of Practices – Creating Opportunities for Economically disadvantaged Producers – Capacity Building – Transparency & Accountability – Participation & Democracy – Freedom of Association – Trading Practices and Payment of Fair Price – Non-discrimination and Gender Equity – Child & Forced (Bonded) Labour – Working Conditions – Fair Wages & Benefits – Promotion of Fair Trade – Environment.

UNIT - III

Organisation in Fair Trade – International – Regional – National Bodies – Functions – Structure

UNIT - IV

Monitoring Process – Self-Assessment – Mutual Review – External Verifications-
Process & Procedures – Fair Trade Mark & Labelling

UNIT - V

Corporate Social Responsibility – Consumerism & Consumer Protection Act –
Patent Act for protection of Producers – Right to information Act & Relevance.

TEXT BOOK:

1. Fair Trade: A Beginners Guide by Jacqueline Decarlo

REFERENCE BOOKS:

1. Changing the Rules of Trade with Global Partnerships: The Fair Trade Movement –
by
Kimberly Grimes
2. Guide to Fair Trade, 2007 – by Coop America
3. Consumer Behaviour & Consumer Protection in India/edited by Meenu Agarwal,
New Delhi
4. Handbook on Right to Information Act – National Institute of Social Defence, Delhi
5. Fair Trade: The Challenges of Transforming Globalization – by
L.Raynolds/D.Murray/J.Wilkinson
6. Social Responsibility in the Global Market: Fair Trade of Cultural Products – by Mary
Ann Littrell
7. Corporate Social Responsibility in India – by Sanjay K.Agarwal

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SEMESTER - IV

CORE PAPER VII – CORPORATE ACCOUNTING - II

UNIT – I

Human Resource Accounting – Accounting Standards - Financial Reporting practice – Accounting for price level changes

UNIT – II

Final Accounts of insurance companies including balance sheet

UNIT – III

Final accounts of banking companies including balance sheet

UNIT – IV

Amalgamation – Absorption and external reconstruction of a company – (inter company investments excluded)

UNIT –V

Liquidation – Statement of affairs and deficiency accounts – Liquidator’s final statement of receipts and payments.

REFERENCE BOOKS:

1. R.L.Gupta – Corporate Accounting
2. T.S.Reddy & A.Murthy – Corporate Accounting
3. Shukla & Grewal – Advanced Accounting
4. Jain & Narang – Company Accounts

5. Chakraborty – Advanced Accountancy

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CORE PAPER VIII – BUSINESS MANAGEMENT

UNIT – I

Management

Importance - Definition – Nature and Scope of Management process - Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of Thought and approaches.

UNIT – II

Planning

Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Nature and Types of Policies – Decision-making – Process of Decision-making –Types.

UNIT – III

Organizing

Types of Organizations – Organization Structure – Span of Control and Committees - Departmentalization – Informal Organization.

UNIT – IV

Authority – Delegation – Decentralization – Difference between Authority and Power – Responsibility – Recruitment – Sources, Selection, Training – Direction – Nature and Purpose.

UNIT – V

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

REFERENCE BOOKS

1. Wehrich and Koontz – Essentials of Management
2. Dinakar Pagare – Principles of Management
3. C.B.Gupta – Business Management
4. L.M.Prasad – Principles of Management
5. P.C.Tripathi & P.N.Reddy – Principles of Management
6. N.Premavathy – Business Management
7. J.Jayasankar – Principles of Management

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ALLIED IV

(a) STATISTICS – II

UNIT – I

Correlation and Regression Analysis – Meaning, Definition, Significance and Types of Correlation, Scatter Diagram, Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation.

Regression Analysis – Meaning and Importance – Regression Equations.

UNIT – II

Time Series Analysis – Meaning, Need and Components of Time Series – Different Methods – Simple Average Method – Free hand, Semi Average, Moving Average and Least Square Method – Seasonal Indices.

UNIT – III

Index Numbers – Definition, Usage, Methods of construction of Index Numbers – Types – Unweighted and Weighted Index Numbers. Simple, Aggregate, Price Relatives Methods – Laspeyres, Paasche's Bowley's and Fisher's Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.

UNIT – IV

Interpolation and Extrapolation – Definition and Uses - Newtons, Lagrange and Binomial Expansion methods.

UNIT – V

Statistical Quality Control and Quality Control Charts

REFERENCE BOOKS:

1. S.P.Gupta – Statistical Methods
2. D.N.Gupta – Business Statistics
3. Elements of Statistics – B.N.Asthana
4. R.S.N.Pillai & B.Bhagavathi – Statistics

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(b) BANKING THEORY, LAW AND PRACTICE

UNIT - I

Origin of Banks - Banking Regulation Act 1949 (Definition of Banking, Licensing, opening of Branches, functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and role of RBI and their functions.

UNIT - II

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, Trust and Companies) - Importance of Customer Relations - Customer Grievances, Customer Redressal - Ombudsman.

UNIT - IV

Principles of Lending - Types of Borrowings - Pre-cautions to be taken by a Banker.

UNIT - V

Negotiable Instruments (Promissory Note, Bill of Exchange, Cheque, Draft) Definitions – Features – Crossings – Endorsement - Material Alteration - Paying Banker - Rights and Duties, Statutory Protection – Dis-honour of Cheques - Role of Collecting Banker.

REFERENCE BOOKS

1. Sundaram & Varshney- Banking, law, theory and practice (SULTAN CHAND Co.)
2. B.Santhanam- Banking & Financial systems(MARGHAM PUBLISHERS)
3. S.N.Maheshwari Banking theory, law and practice (KALYANI PUBLICATIONS)
4. Parameswaran- Indian Banking (S. CHAND &Co.)
5. Tandon-Banking law theory & practice
6. Sherlaker & Sherlaker - Banking law theory and practice.

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(c) – ELEMENTS OF INSURANCE

UNIT – I

Introduction to Insurance – Origin, History, and Nature of Insurance, Insurance in India, Market potential – Emerging scenario, Principles of Insurance, Utmost good faith, Insurable interest, Material Faith, Indemnity, and proximate cause.

UNIT – II

Insurance laws and Regulations. Contract Act, Insurance Act, LIC Act, GIC Act, IRDA Act, Consumer Protection Act. Ombudsman. Life Insurance – Selection of Risk and Policy Conditions. Risk Management and Reinsurance. Selection of Risks – Computation of premium.

UNIT – III

Life Insurance Products Term Insurance, Whole Life, Endowment Annuities. Insurance Documents – Proposal Forms, Agents Confidential Report, Declaration of good health, Medical Report, Policy Form etc., policy conditions and privileges – Age admission, Revival, Loans Claims etc.,

UNIT – IV

Introduction to General Insurance. Fire, Motor, Marine, Health, Miscellaneous.

Group Insurance Schemes – Group Gratuity Superannuation and Pension Plan. Rural Insurance and insurance of weaker sections of society.

UNIT – V

Marketing of Insurance Products – Selling Processes.

REFERENCE BOOKS

1 Life Insurance – Institute of Insurance, Mumbai

2 General Insurance – Institute of Insurance, Mumbai

3 Sharma R.S. – Insurance: Principles & Practice, 1960 Vora Bombay

4 Arifkhan.M. – Theory and Practice of Insurance (1976) Educational Book House, Aligarh

5 Srinivasan – Principles of Insurance law (1977) Ramanuja Publisher, Bangalore

6. Dr. B. Varadharajan – Insurance: Volume 1 and 2 (1979) Tamilnadu Text Book Society

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SEMESTER - V

CORE PAPER IX – COST ACCOUNTING

UNIT - I

COST ACCOUNTING

Definition, meaning and objectives- Advantages and Importance- Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of Cost Sheets and Tenders.

UNIT - II

MATERIALS

- purchase records- purchase order- Goods received note- Bin card- Stores Ledger - Inventory Control- ABC Analysis – Economic Ordering Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System.

UNIT - III

LABOUR

Importance of Labour Cost Control- Various Methods of Wage Payments - Calculation of Wages - Methods of Incentives (Bonus) Schemes - Recording Labour time- Treatment of “OVER TIME” and “IDLE TIME”- Labour Turn Over (L.T.O)

UNIT – IV

OVERHEADS: (Factory, Administration, Selling and Distribution)

Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

UNIT - V

Methods of Cost Accounting

Unit Costing – Job Costing – Process Costing – Verification – Inter Process Profit – Operation and Operating Costing

REFERENCE BOOKS

1 B.K.Bhar – Cost Accounts

2 Jain & Narang – Cost and Management Accounts

3 S.N.Maheshwari – Cost & Management Accounts

4 S.P.Iyengar – Cost and Management Accounting

5 Murthy and Reddy – Cost Accounting

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75

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CORE PAPER X – SECURITIES LAWS AND MARKET OPERATIONS

UNIT-I

Introduction

Salient features of SEBI Act 1992 & Securities Contract Regulation Act - SEBI Guidelines relating to the functioning of the New Issue Market - SEBI Guidelines for Disclosure and Investor Protection

UNIT-II

Stock Market

Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation, Pricing of Issues, Promoters Contribution, Offer Documents, Underwriting of Issues and Allotment of Shares, Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers.

UNIT-III

Stock Exchanges

Meaning, Functions, Importance and Limitations; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading and Internet Based Trading; Settlement Procedure; Types of Brokers; Listing of Securities in Indian Stock Exchanges - classification and listing of securities.

UNIT-IV

Trading Pattern in OTCEI and NSE

Meaning, Significance and Functions, Procedure of Listing and Trading on OTC; NSE-Functioning and Trading Pattern in NSE-Capital Market Segment; Security Market Indicators - Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers.

UNIT-V

Demat Trading & Mutual Funds

Meaning and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading; Role of Depositories and Custodial Services.

Introduction, definitions, types, risks involved, performance evaluation and SEBI regulations for mutual funds.

Reference Books:

1. Gupta, L.C. : Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Machi Raju, H.R. : Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi. Web site of bseindia.com. nse-india.com.
3. Chandratre K.R.; et al : Capital Issue, SEBI & Listing; Bharat Publishing_House, New Delhi.
4. Raghunathan V: Stock Exchanges and Investments; Tata McGraw Hill, New Delhi.
5. ICSI - Study Material - Securities Law & Regulations of Financial Markets

Readings

-
- **Himalaya publishing House** - Capital Market in India
 - E. Gordon & H. Natarajan
 - **Vikas publishing House Pvt, Ltd** - Indian Financial system
 - H.R. Machiirmu
 - **Bharat Law House** - Guide to Indian Capital Market
 - Sanjeev Agarwal
 - **Taxman Allied Service (P) Ltd** - SEBI practice Manual
 - V.L. Iyer
 - **Tata McGraw Hill** - Indian Financial Systems
 - M.Y. Khan
 - **Taxman**
 1. SEBI Manual
-
- **Reference**
-
- **Sultan Chand & Co. Ltd**

1. Investment Management – security Analysis and Portfolio Management
V.K. Bhalia
 2. Financial Derivatives – Risk Management - V.K. Bhalia
- **Skylark**
 1. Money Market Operations in India, A.K Senguma & A.K Agarwal
 2. The working of Stock Exchange in India, H.R. Machirnu
 3. Inside Capital Market. N. Gopaldaswamy
 4. SEBI Annual Reports, SEBI, Mumbai
 - **NSE Yearly Publication**
 1. Indian Securities Market – A review
- **Journals**
-
- **Taxman** - SEBI and Corporate Laws
 - **Corporate Law Adviser**,
 - SEBI Monthly Bulletin

QUESTION PAPER PATTERN

PART A (50 Words)

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CORE PAPER XI - INCOME TAX LAW AND PRACTICE – I

UNIT I

BASIC CONCEPTS

Income Tax Act 1961 & relevance of Finance Act – Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income

RESIDENTIAL STATUS, INCIDENCE OF TAX & BASIS OF CHARGE:

Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax.

EXEMPTED INCOMES:

Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

UNIT II INCOME FROM SALARIES

Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(c).

UNIT III INCOME FROM HOUSE PROPERTY

Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

UNIT IV PROFITS AND GAINS OF BUSINESS AND PROFESSION

Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.

UNIT V ADMINISTRATION OF INCOME TAX ACT

Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.

REFERENCE BOOKS:

1. Dr. Vinod K Singhania & Dr. Kapil Singhania - Income Tax.
2. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Income Tax theory, law and practice.
3. V.P.Gaur & D.B.Narang - Income Tax law and practice.

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CORE PAPER XII – COMMERCIAL LAW

UNIT I

Meaning of Law – Sources of Law – Classification of Contract – Express & Implied – Valid, Void & Voidable Contracts – Executed & Executory Contracts – Unilateral & Bilateral Contracts.

UNIT II

Structure and Formation of Contract – Essential Elements of Contracts – Consensus-ad –idem – Offer – Acceptance – Lawful Consideration- Capacity of parties – Free Consent – Mistake – Misrepresentation – Fraud – Coercion – Undue influence – Lawful Objects – Discharge of Contracts – Remedies for Breach of Contracts.

UNIT III

Contract of Indemnity & Guarantee – Essential Difference between Contract of Indemnity & Contract of Guarantee – Revocations of Continuing Guarantee – Surety's Liability – Rights of Surety – Discharge of Surety from Liability – Bailment – Pledge.

UNIT IV

Contract of Agency – Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Agent when personally liable – Delegations of Authority – Sub-Agent – Substituted Agent – Termination of Agency – Irrevocable Agency

UNIT V

Law of Sale of Goods – Definition – Sale and Agreement to Sell – Sale and Hire-Purchase – Conditions & Warranties – Duties & Rights of Buyer & Seller – Right of Unpaid Seller – Auction Sale

REFERENCE BOOKS:

1. N.D.Kapoor – Mercantile Law
2. Avatar Singh - Mercantile Law
3. M.C. Shukla – Mercantile Law

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PART C (500 Words)

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CORE XIII – ELECTIVE - ENTREPRENEURIAL DEVELOPMENT

UNIT I

Concept of Entrepreneurship – Entrepreneurship – Meaning – Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneur.

UNIT II

Entrepreneurial Development – Agencies - Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute - All India Financial Institutions (IDBI, IFCI, ICICI, IRDBI.)

UNIT III

PROJECT MANAGEMENT

Business Idea Generation Techniques - Identification of Business Opportunities - Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report Tools of Appraisal.

UNIT IV

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

UNIT V

ECONOMIC DEVELOPMENT & ENTREPRENEURIAL GROWTH

Role of Entrepreneur in economic growth - strategic approaches in the changing economic scenario for Small-Scale Entrepreneurs – Networking - Niche play, Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship.

REFERENCE BOOKS:

1. Srinivasn N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai- Project Management
4. Jayashree Suresh- Entrepreneurial Development
5. Holt- Entrepreneurship- New venture creation
6. J.S. Saini & S.K. Dhameja- Entrepreneurship & Small business
7. P.C. Jain- Handbook for New entrepreneurs
8. Dr. C.B. Gupta & Dr. S.S. Khanka- Entrepreneurship & small business

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SEMESTER - VI

CORE PAPER XIV - MANAGEMENT ACCOUNTING

UNIT I

Management Accounting – Meaning, Scope, Importance and Limitations - Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting.

UNIT II

Analysis and interpretation of Financial Statements, nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.

UNIT III

Ratio analysis - interpretation, benefits and limitations. Classifications of ratios - liquidity, profitability, turnover, capital structure and leverage.

UNIT IV

Fund Flow & Cash Flow Statements - Budget and budgetary control- meaning, objectives, merits and demerits- types of budgets- production, cash and flexible budgets.

UNIT V

Marginal Costing (excluding Decision-Making) - Absorption Costing and Marginal Costing - CVP Analysis - Break-Even Analysis - Break Even Chart.

REFERENCE BOOKS

1. Dr. Maheswari S.N.- Management Accounting
2. Chadwick- The Essence of Management Accounting

3. Charles T. Horngren and Gary N. Sundem- Introduction to management accounting
4. Sharma and Shashi K.Gupta- Management accounting
5. Reddy & Murthy- Management accounting
6. Hansen/ Mowen- Cost management accounting and control.

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CORE PAPER XV – INDUSTRIAL LAWS

UNIT I

FACTORIES ACT 1948

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT II

PAYMENT OF WAGES ACT 1936

Definitions – Responsibilities for Payment – wages Periods – Time of Payment – Deductions – Claim for wrongful deductions.

MINIMUM WAGES ACT 1948

Interpretation – Fixing Minimum rates of wages – Procedures for fixing – Committee and Advisory Boards – Payment of Minimum wages – Register and Records – Inspectors – Claims – Penalties & Procedures – The Schedule.

UNIT III

INDUSTRIAL DISPUTES ACT 1947

Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

UNIT IV

TRADE UNION ACT 1926

Growth & Functions of Trade Unions - Definitions – Agreements not affected by the Act – Registration – Rights & Privileges, Duties & Liabilities of a Registered Trade Union – General & Special Fund - Amalgamation & Dissolution of Trade Union

THE CONTRACT LABOUR (REGULATION & ABOLITION) ACT 1970

Scope & Application of the Act – Act not to apply to certain establishments – Definitions – Registration of Establishments employing Contract Labour – Licensing of Contractors – Welfare & Health of Contract Labour – Penalties & Procedure

UNIT V

THE WORKMEN COMPENSATION ACT 1923

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

REFERENCE BOOKS:

1. N.D.Kapoor – Industrial Law.
2. P.C.Tripathi - Industrial Law.
3. Dr.M.R.Sreenivasan - Industrial Law.

QUESTION PAPER PATTERN

PART A (50 Words)

10 out of 12

Awards of Marks

10 * 2 = 20 marks

PART B (200 Words)

5 out of 7

5 * 5 = 25 marks

PART C (500 Words)

3 out of 5

3 * 10 = 30 marks

TOTAL

75

CORE PAPER XVI – INCOME TAX LAW AND PRACTICE – II

UNIT I

CAPITAL GAINS

Capital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains – Loss under head Capital Gains.

UNIT II

INCOME FROM OTHER SOURCES

Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources – Loss under the head Other Sources.

UNIT III

AGGREGATION OF INCOME

Provisions relating to income of other persons to be clubbed in Assessee's Total Income – Income of minor Child – Deemed Incomes.

SET-OFF AND CARRY FORWARD OF LOSSES:

Provisions relating to Set-off & Carry forward and Set-off of Losses.

UNIT IV

AGRICULTURAL INCOME

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income.

DEDUCTIONS FROM GROSS TOTAL INCOME:

Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only)

UNIT V ASSESSMENT OF INDIVIDUALS

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals.

REFERENCE BOOKS:

4. Dr. Vinod K Singhania & Dr. Kapil Singhania - Income Tax.
5. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Income Tax theory, law and practice.
6. V.P.Gaur & D.B.Narang - Income Tax law and practice.

QUESTION PAPER PATTERN

PART A (50 Words)	Awards of Marks
10 out of 12	$10 * 2 = 20$ marks
PART B (200 Words) 5 out of 7	$5 * 5 = 25$ marks
PART C (500 Words) 3 out of 5	$3 * 10 = \underline{30}$ marks
TOTAL	<u>75</u>

Note: The distribution pattern of question shall be in the ratio of 20:80 for theory and problems.

CORE PAPER XVII – INDIRECT TAXES

UNIT I

TAXATION AND TAX SYSTEM IN INDIA

History of Taxation – Elements of Tax – Objectives of Taxation – Canons of Taxation – Tax System in India – Classification of Taxes.

UNIT II

CENTRAL EXCISE

Basic Concepts – Types of Excise Duties – Definition of some terms – Classification of Goods – Levy and Collection of Tax – Sec 4 & 4A Valuation of Goods – Administrative setup of Central Excise – Registration – Excise and Exports – Excise and Small Scale Industries – CENVAT.

UNIT III

CUSTOMS ACT 1962

Customs Act – Definition, Concepts and Scopes – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

UNIT IV

CENTRAL SALES TAX (CST) & TAMILNADU VAT

Historical background of CST Act – Definition of terms – Inter-State Sales – Exemptions from CST – Registration of Dealers – Levy and Collection of CST –

Provisions of Tamil Nadu VAT – Dealers – Registration – Input Tax Credit – Levy of Tax.

UNIT V

SERVICE TAX

Growth of Service Sector – Elements of Service Tax – Different Services on which tax is payable - Service Tax payment.

REFERENCE BOOKS:

1. V.S. Datey - Indirect Tax law and practice.
2. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Business Taxation.
3. N.S.Govindan – Indirect Taxes made Easy

QUESTION PAPER PATTERN

PART A (50 Words)

10 out of 12

Awards of Marks

10 * 2 = 20 marks

PART B (200 Words)

5 out of 7

5 * 5 = 25 marks

PART C (500 Words)

3 out of 5

3 * 10 = 30 marks

TOTAL

75

CORE PAPER XVIII – INSTITUTIONAL TRAINING

Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and 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.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year. The training shall broadly relate to

- (a) Office Management
- (b) Secretarial Practice.

The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipments, postal and mailing services and equipments.
4. Acquaintance with office machines and equipments and accounting, machines.
5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

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

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

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

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 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall value the report. The marks shall be sent to the University before 31st March of the Third year. 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 examination.

The external examiner in consultation with internal, examiner should conduct Viva-Voce and evaluate the report.
