



**JAYA COLLEGE OF ARTS AND SCIENCE, THIRUNINRAVUR-602024.**

**DEPARTMENT OF B.COM CS**

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**YEAR :2020-2021**

**PROGRAMME OFFERED:**

➤ **B. Com CS**

**PROGRAMME OBJECTIVE:**

PO 1:	To provide professional expertise in the field of corporate studies
PO 2:	To lay down a strong foundation on the basic concept of various corporate constituents.
PO 3:	Ability to effectively communicate both orally and verbally
PO 4:	Appreciate importance of working independently and in a team.
PO 5:	Have exposure of complex commerce problems.
PO 6:	To find the innovative solutions for the problem.
PO 7:	'Develop an understanding of various commerce functions such as accounting, corporate management, marketing, management and cost accounting, goods and service taxation and income tax.
PO 8:	This programme brings out reflective and scientific thinking in the students which make them inquisitive and curious to get deep insights of the corporate world
PO 9:	The programme aims to nurture students in intellectual, personal, interpersonal and social skills with the focus on holistic education and development to make ethical decision and equip with skills required to lead management position.
PO 10:	The students will have better prospects to excel in professional and competitive examine on completion of the programme.

**Programme Outcome:**

Programme Specific Outcomes	
PSO 1:	Learner venture into corporate secretaryship concern, accounting areas, IT, Teaching, stock market, government employment.
PSO 2:	Enable learner to prove themselves in professional exam CA, ACS, UPSC, ICWA, PO.
PSO 3:	Further move toward research in the field of corporate secretary.
PSO 4:	Enable the student to determine progressive learning of various taxation a form related to general public a business personnel.
PSO 5:	To gain practical knowledge of financial analysis with the help of IT.

### SEMESTER 1

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART I	Paper I	Language I	3	4	25	75	100
PART II	Paper I	English I	3	4	25	75	100
PART III	Core1	BGE-CSC01 – Financial Accounting@	4	6	25	75	100
	Core2	BGE-CSC02 – Business Communication@	4	6	25	75	100
	Allied1	BCS-DSA01 - International Trade	5	6	25	75	100
PART IV	SS1	Soft Skill I	3	2	50	50	100
		Basic Tamil/Advanced Tamil/NME-I*	2	2	25	75	100

### SEMESTER II

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART I	Paper II	Language II	3	4	25	75	100
PART II	Paper II	English II	3	4	25	75	100
PART III	Core3	BGE-CSC03 – Advanced Financial Accounting@	4	6	25	75	100
	Core4	BCS-DSC04 – Corporate Management	4	6	25	75	100
	Allied2	BGE-CSA01 - Business Economics@	5	6	25	75	100
PART IV	SS2	Soft Skill II	3	2	50	50	100
		Basic Tamil/Advanced Tamil/NME-II*	2	2	25	75	100

### SEMESTER III

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Mar	Ext	Total
PART I	Paper III	Language III	3	4	25	75	100
PART II	Paper III	English III	3	4	25	75	100
PART III	Core5	BGE-CSC05 – Corporate Accounting@	4	6	25	75	100
	Core6	BCS-DSC06 – Company Law and Secretarial Practice	4	6	25	75	100
	Allied3	BGE-CSA3A - Business Statistics@	5	6	25	75	100
PART IV	SS3	Soft Skill III	3	2	50	50	100
		Environmental Studies		2	Examination will be held in semester IV		

### SEMESTER IV

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART I	Paper IV	Language IV	3	4	25	75	100
PART II	Paper IV	English IV	3	4	25	75	100
PART III	Core7	BGE-CSC09 – Advanced Corporate Accounting@	4	6	25	75	100
	Core8	BGE-CSC12 – Indirect Taxation@	4	5	25	75	100
	Allied4	BCS-DSA04 – Securities Laws & Market Operations	5	6	25	75	100
PART IV	SS4	Soft Skill IV	3	2	50	50	100
		Environmental Studies	2	2	25	75	100

### SEMESTER V

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART III	Core9	BCS-DSC09 – Cost Accounting	4	6	25	75	100
	Core10	BCS-DSC10 - Corporate Governance and Ethics	4	6	25	75	100
	Core11	BGE-CSC06 – Business Laws@	4	5	25	75	100
	Core12	BGE-CSE1A – Income Tax Law & Practice – I@	4	6	25	75	100
	Elective1	BGE-CSC08 – Marketing@	5	5	25	75	100
PART IV		Value Education	2	2	25	75	100

### SEMESTER VI

Course Components	Paper	Name Of The Course	Credits	Ins.Hrs	Int. Marks	Ext. Marks	Total
PART III	Core13	BCS-DSC13 – Industrial Laws	4	6	25	75	100
	Core14	BGE-CSC18 – Management Accounting@	4	6	25	75	100
	Core15	BGE-CSC19 – Entrepreneurial Development@	4	6	25	75	100
	Core16	BGE-CSE2A – Income Tax Law & Practice – II@	4	6	25	75	100
	Elective2	BCS-DSE02 – Institutional Training	5	6	20	80	100
PART V		Extension Activities	1				

## SEMESTER: I

**Course Name: Financial Accounting**

**Course Code: AY21A**

### **Course Objective**

- This course will enable the students to combine practice and theoretical knowledge of financial accounting.
- The students of this course will be active learners and develop awareness of emerging trends in financial accounting,
- The course will provide decision making skills to the students in the financial analysis context,
- The students of this course will have the ability to identify and analyse financial accounting problems and opportunities in real life situations.

### **Course Outcome**

CO1:	Make understand about the final accounting of a sole trading concern, income and expenditure accounting and balance sheet of non-trading organizations.
CO2:	Discuss of errors and its rectification.
CO3:	Calculation of average due date and account current.
CO4:	Explanation of single-entry system, different between single entry and double entry.
CO5:	Evaluation of hire purchase and instalment system.
CO6:	Analyze the types of depreciation and insurance claims, their methods, causes and calculations.

### **Syllabus**

#### **UNIT I: Preparation of Financial Statement**

Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure-Balance sheet of non-trading organisation

#### **UNIT II: Depreciation and Insurance Claims**

Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method- Writtendown value method- Concept of useful life under Companies Act 2015

Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause(Loss of stock only)

#### **UNIT III: Single entry system**

Meaning and Features of Single Entry-Defects-Difference between single entry and double entry system-Methods of calculation of Profit-Statement of Affairs Method-Conversion Method

#### **UNIT IV: Rectification of Errors and Bank Reconciliation Statement**

Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation.

#### **UNIT V: Hire Purchase and Instalment System**

Hire Purchase System- Default and repossession-Hire purchase trading account  
Instalment System-Calculation of Profit.

**Course Name : Business Communication**

**Course Code : AY21B**

**Course Objective**

- To provide an overview of Prerequisites to Business Communication.
- To put in use the basic mechanics of Grammar.
- To provide an outline to effective Organizational Communication.
- To impart the correct practices of the strategies of Effective Business writing.

**Course OutCome**

CO1:	Evaluate the effective communication principle and its barriers.
CO2:	Overview of business letters and writing reply to all business letter.
CO3:	Analysing correspondence with bank, insurance, agency, shareholders and directors.
CO4:	Evaluation of report writing.
CO5:	Meeting, agenda, minutes understanding.
CO6:	Determination of Morden forms of communication.

**Syllabus**

**UNIT I: Communication**

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letters – Layout.

**UNIT II: Business Letters**

Kinds of Business Letters: Interview – Application for a situation – Interview -Appointment – Acknowledgement – Promotion – Enquiries – Reply letter – Orders – Sales letter – Circular letter – Complaint letter.

**UNIT III: Correspondence**

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

**UNIT IV: Reports and Meetings**

Report Writing – Meetings – Agenda - Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

**UNIT V: Forms of Communication**

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites –uses of the various forms of communication

**Course Name: International Trade**

**Course Code: AY31A**

**Course Objective**

- To acquire specialized knowledge in international trade
- To learn about WTO and how globalization of Economy takes place.
- To outline the historical perspective of globalization and Role of WTO, its functions and its implications on the world trade

**Course Outcome**

CO1:	Overview of theories of international trade.
CO2:	Evaluate GATT, EEC, UNCTAD.
CO3:	Apply the concepts of WTO.
CO4:	Elaborate the terms of bills of payment.
CO5:	Analyse exchange control.
CO6:	Define IMF, SDR & Monetary system.

**Syllabus**

**UNIT I**

Theories of International Trade – Ricardo – Haberlers Opportunity cost -HeckscherOhlin theorem.

**UNIT II**

Trade policy – case for protection – Regional integration – European Union – EEC- UNCTAD – GATT – Asian – Development Bank.

**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.

## Semester: II

**Course Name: Advanced Financial Accounting**

**Course Code : AY22A**

### **Course Objective**

- To enable the students to understand the system of preparing financial statements for various types of organisation
- To familiarize the students with knowledge about financial reporting standards
- To provide students sound and in-depth technical and conceptual knowledge of advanced accounting topics relating to business combinations, inter-corporate investments, consolidation, foreign currency translation, accounting for financial instruments and deferred taxation.

### **Course Outcome**

CO1:	Calculation of branch accounting.
CO2:	Difference between whole sale and retail profit.
CO3:	Calculation of inter- departmental transfer at cost or selling price.
CO4:	Evaluate partnership accounts.
CO5:	Analysing dissolution of partnership firm.

### **Syllabus**

#### **Unit I: Branch Accounts**

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

#### **Unit II: Departmental Accounts**

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.

#### **Unit III: Partnership Accounts**

Admission of a Partner – Retirement of a Partner – Death of a Partner.

#### **Unit IV: Partnership Accounts**

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

#### **Unit V: Accounting Standards for financial reporting**

Objectives and uses of financial statements for users-Role of accounting standards- Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS-Difference between Ind AS and IFRS.



**Course Name: Corporate Management**

**Course Code : AY22B**

**Course Objective**

- To make the students to understand the basic concept of management.
- To prepare the students to know about the significance of management in corporate world

**Course OutCome**

CO1:	The learner will able to explain management concept, manager.
CO2:	Elaborate the scientific management and its history.
CO3:	Analyse the steps in planning.
CO4:	Critically evaluate decision making and organisation structure.
CO5:	Differentiate between HRM and personnel management.
CO6:	Differentiate between recruitment and selection.
CO7:	Elaborate performance appraisal, promotion, transfer.

**Syllabus**

**UNIT I - Introduction to Management**

Nature and functions of Management – Principles – role and function of Manager – Levels of Management – Development of Scientific Management and other Schools of thought and Approaches.

**UNIT II - Planning and Organising**

Planning – need and importance – forms – types – steps – decision making – types – process. Organisation – types – Organisation structure – Centralisation and Decentralisation – Departmentation.

**UNIT III - Human Resource Management**

Human Resource – HRM and Personnel Management – Recruitment, Selection and Training methods – Human Resource Audit.

**UNIT IV - Performance Appraisal and Incentives**

Performance Appraisal – methods – promotions and transfer – incentives – monetary and non-monetary- welfare and social security measures.

**UNIT V - Direction and Control**

Direction – purpose – requirements of effective direction – motivation theories. Co-ordination – need, type and techniques for excellent co-ordination – controlling- meaning and importance – control process.

**Course Name: Business economics.**

**Course Code : AY32A**

**Course Objective**

- To facilitate the students to understand the concept of Communication.
- To Know the basic techniques of the modern forms of communication

**Course OutCome**

CO1:	General awareness about business economics.
CO2:	Discuss briefly the demand and supply curves.
CO3:	Elaborate consumer behaviour.
CO4:	Analysis the economics or scale.
CO5:	Discuss the breakeven analysis.
CO6:	Determine under perfect competition.
CO7:	Analysis pricing objective and methods.

**Syllabus**

**UNIT-I**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- **Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.**

**UNIT-II**

Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

**UNIT-III**

Consumer Behaviour : Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

**UNIT-IV**

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale - Cost Classification – Break Even Analysis

**UNIT-V**

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods-

## Semester: III

**Course Name: Corporate Accounting**

**Course Code: AY23A**

### **Course Objective**

- To make the students familiarize with corporate accounting procedures
- To enable the students to acquire conceptual knowledge about the preparation of the company accounts.

### **Course Outcome**

CO1:	Evaluate the overview of share.
CO2:	Analyse the concept of debenture, types and its redemption.
CO3:	Elaborate the acquisition of business.
CO4:	Preparation of profit & loss and balance sheet.
CO5:	Calculation of legal provision.
CO6:	Valuation of goodwill and shares and its methods.
CO7:	Evaluation the internal reconstruction.

### **Syllabus**

#### **UNIT – I Share Capital**

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

#### **UNIT – II Debentures & Underwriting**

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

#### **UNIT – III Final Accounts**

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

#### **UNIT –IV Valuation of Goodwill & Shares**

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

#### **UNIT – V Accounting for Insurance Companies**

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

**Course Name: Company law and secretarial practice**

**Course Code: AY23B**

**Course Objective**

- To acquire knowledge at practical and procedural aspects of a company formation and e-governance including digital signature and compliance requirements.
- To enlighten the student's knowledge on Companies Act
- To make the students understand the role of Company Secretary towards Company's statutory provisions, rules and regulations.
- To make the students understand the various aspects of Company Management, meetings and reports.

**Course OutCome**

CO1:	Evolution of company law.
CO2:	Analyse role and importance of company secretary
CO3:	Evaluate prospectus and share capital.
CO4:	Determine members and shareholders rights and responsibility.
CO5:	Difference between transfer and transmission of shares.
CO6:	Discuss the key managerial personnel and meetings.
CO7:	Secretarial duties in meeting.
CO8:	Analyses modes in winding up.

**Syllabus**

**UNIT I - INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY**

Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration – Effects of registration – Doctrine of constructive notice – Ultravires and indoor management lifting of Corporate veil. Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

**UNIT II - PROSPECTUS & SHARECAPITAL**

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis-statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus.

Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

**UNIT III - MEMBERS AND SHAREHOLDERS**

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

#### **UNIT IV - KEY MANAGERIAL PERSONNEL AND MEETINGS**

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification.

Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice , Agenda, minutes and resolution – Secretarial duties in meetings.

#### **UNIT V - WINDING UP**

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Specialcourts – Mediation and Conciliation pane

**Course Name: Business Statistics**

**Course Code : AY33A**

**Course Objective**

- To Facilitate Understanding Relevance and Need Of Statistics in Current Scenario
- To Customize the Importance of Business Statistics for the Commerce Students

**Course OutCome**

CO1:	Presentation of statistical data.
CO2:	Measuring central tendency and measures of variation.
CO3:	Analysis of correlation.
CO4:	Analysis of regression.
CO5:	Evaluation of time series.
CO6:	Computation of index numbers.
CO7:	Computation of seasonal indices by simple average, ratio to average and line relativemethod.
CO8:	Preparation of statistical quality control.

**Syllabus**

**UNIT-I Introduction**

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams

**UNIT-II Measures of Central Tendency and Measures of Variation**

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve

**UNIT-III Correlation and Regression Analysis**

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.

**UNIT- IV Time Series**

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend By Semi Average, Moving Average and Least Square( Linear Second Degree And Exponential) Methods-Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods

**UNIT-V Index Numbers**

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers-Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control

## Semester IV

**Course Name: Advanced corporate accounting**

**Course Code : AY24A**

### **Course Objective**

- To provide the students with an understanding of accounting procedure for corporate restructuring.
- To make the students understand the applications of Accounting Transactions in Corporate Sector.

### **Course Outcomes:**

CO 1:	Solving problems in internal reconstruction.
CO 2:	Calculation of purchase consideration.
CO 3:	Understand journal entries of selling and purchase companies
CO 4:	Preparation of consolidated final statement of accounts.
CO 5:	Problems solving in final accounting of banking companies.
CO 6:	Preparation of liquidator's final statement of accounting.

### **Syllabus**

#### **UNIT I: Internal Reconstruction**

Meaning - Alteration of share capital – Accounting Procedures.

#### **UNIT II: Amalgamation, Absorption & External Reconstruction**

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)

#### **UNIT III: Liquidation**

Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator Remuneration.

#### **UNIT IV: Consolidation**

Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

#### **UNIT V: Accounting For Banking Companies**

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.

**Course Name: INDIRECT TAXATION**

**Course Code: AY24B**

**Course Objective :**

- To facilitate the students to gain knowledge of the principles of Indirect Taxation.
- To enable the students to gain knowledge of Goods and Services (GST)
- To highlight the students about customs duty.

**Course Outcomes:**

CO1:	Knowledge on principle of indirect tax.
CO2:	Overview of GST and its concepts.
CO3:	Analysis on returns, refunds, inputs tax credit.
CO4:	Officers as per GST.
CO5:	Overview of GST audit.
CO6:	Elaborate the concept of customs duty.
CO7:	Analysis the exemption from duty customs duty drawback.

## **Syllabus**

### **UNIT – I Introduction**

History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. **Constitutional Amendments leading to introduction of GST and their importance**

### **UNIT – II GST – Overview & Concepts**

Background behind implementing GST- The need for GST- objectives of GST- Business impact-Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. **Types of Supplies – Composite and Mixed Supplies –Composition Levy.**

### **UNIT – II GST Taxation/ Assessment proceedings**

Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. **Relevance of Cross Empowerments**

### **UNIT-IV GST Audit**

Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. **National Anti-Profitteering Authority – GST Practitioners – eligibility and Practice and Career avenues**

### **UNIT-V Customs duty**

The custom duty- Levy and collection of customs duty- Organisations of custom departments- Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. **Export incentive**



## Course Name: Securities Laws & Market Operations

Course Code : AY34A

### Course Objective

- To promote conceptual understanding and in-depth knowledge of trading in securities and its implication in financial markets.
- To provide expert knowledge in the legislations, rules and regulations governing the entities listed on the stock exchanges.
- To provide the basic understanding of the working of capital markets in India.

### Course Objective

CO 1:	Trade in primary market or new issues market.
CO 2:	Duties of underwrites.
CO 3:	Trade in secondary market or stock exchange.
CO 4:	Role of SEBI.
CO 5:	NSE, BSE, OTCEI
CO 6:	SEBI Guidelines relating to listing of securities.
CO 7:	Evaluate treasury bills, commercial bills.
CO 8:	SENSEX, NIFTY & CNX. NIFTY(Basis).

### Syllabus

#### UNIT I - Primary Market / New Issue Market

Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection.

#### UNIT II - Secondary Market / Stock Exchange

Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.

#### UNIT III - Financial Instruments in New Issue & Secondary Market

Treasury bills- Commercial bills- Certificate of deposits- Equity shares- Preference shares- Sweat equity shares- Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.

#### UNIT IV - Mechanism of Stock Market Trading

Screen based trading and internet based trading – Demat trading and role of depositories

– Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps

– Market indexes – SENSEX, NIFTY & CNX NIFTY (Basics)

#### UNIT V - Credit Rating Agency

Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL& CARE

## Semester V

**Course Name: Cost accounting.**

**Course Code :**

**Course Objective**

- To gain knowledge on ascertainment of the cost of goods & services accurately on cost control.
- To enable students to reconcile results as per Cost and Financial Accounts
- To enable students to get acquainted with the terms related to Construction Contracts and enable them to prepare contract account.

**Course Outcomes:**

CO 1:	Distinction between Financial accounting & cost accounting.
CO 2:	Computation of cost sheet and tenders.
CO 3:	Calculation of EOQ & ABC Analysis.
CO 4:	Elaborate maximum, minimum and reordering levels.
CO 5:	Calculation of wages.
CO 6:	OT & IT.
CO 7:	Analysis overhead.
CO 8:	Compute machine HR rate.

**Syllabus**

### **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**

Stores record- 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 Costing**

Unit Costing – Job Costing (Excluding Contract Costing) – Process Costing – Simple Process Accounts (Excluding Inter Process Profits and Equivalent Production, Joint Product) – Operation and Operating Costing.

**Course Name : Corporate Governance and Ethics**

**Course Code :**

**Course Objective:**

- To impart knowledge on governance which ensure ethics in corporate management.
- To provide an understanding on legal enforcement for management of corporate health in the interest of shareholder & public.

**Course Outcomes:**

CO1:	Evaluate the overview of CG in India.
CO2:	Examine the levels of governance structure.
CO3:	Analysis the CG forums.
CO4:	Overview of the concept CSR
CO5:	Evaluate CS report.
CO6:	Elaborate the concept of ethics.
CO7:	Analysis on business ethics in India.

**Syllabus**

**UNIT I - Corporate Governance**

Corporate governance – meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India

**UNIT II - Levels of Governance Structure**

Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

**UNIT III - Corporate Governance Forums**

CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

**UNIT IV - Corporate Social Responsibility**

Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

**UNIT V - Business Ethics**

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Business ethics in India – Ethics training programme.

**Course Name : Business law**

**Course Code :**

**Course Objective:**

- To highlight the Provisions of Law governing the General Contract and Special Contract.
- To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

**Course Outcomes:**

CO1:	Understand basic provision of contract act.
CO2:	Analysis the provision of law.
CO3:	Elaborate the concept of discharge and breach of contract.
CO4:	Differentiate between sales and agreement to sell.
CO5:	Evaluate the contemporary issues in BL.

**Syllabus****UNIT I:**

Indian Contract Act -Formation-Nature and Elements of Contract – Classification of Contracts-Contract Vs Agreement.

**UNIT II:**

Offer – Definition – Forms of offer – Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration – Definition – Types - Essentials. Capacity of Parties – Definition – Persons Competent to contract. Free consent – Coercion – Undue Influence – Fraud – Misrepresentation - Mistake. Legality of object - Void agreements Unlawful Agreements.

**UNIT III: Performance of Contract**

Performance of Contracts – Actual Performance – Attempted Performance - Tender. Quasi Contract – Definition and Essentials. Discharge of Contract - Modes of Discharge – Breach of Contract – Remedies available for Breach of Contract.

**UNIT IV: Sale of Goods Act**

Sale – Contract of Sale – Sale Vs Agreement to Sell – Meaning of Goods – Conditions and Warranty – Caveat Emptor – Exceptions of Caveat Emptor – Buyer and Seller of Goods - Unpaid Seller – Definition – Rights of an Unpaid Seller.

**UNIT V: Contemporary Issues in Business Law**

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 -Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial designand laws of Insurance.

**Course Name : Income taxation practice-I****Course Code :**

## Course Objective:

- To provide a detailed understanding of the various provisions of I.T. Act.
- To enable the students to about the Assessment Procedures and Tax Planning.

## OUTCOMES:

CO1:	Understand the concept of IT.
CO2:	Define assess and rate of tax.
CO3:	Calculation of IT under the head salary.
CO4:	Computation of house property income with deduction.
CO5:	Analysis business income.
CO6:	Elaborate professional income.
CO7:	Evaluate depreciation.
CO8:	Understand to E-filing and submission of returns.

## Syllabus

### UNIT I: INTRODUCTION

Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income–Incomes Exempt from tax.

### UNIT II: Income from Salary

– Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary - Provident Funds Deductions under Sec. 80.

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### UNIT III: Income from House Property

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

### UNIT IV: Profits and Gains from Business or Profession

Income from Business or Profession – Allowable expenses – Not allowable expenses - General deductions – Provisions relating to Depreciation – Deemed Business Profits - Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.

### UNIT V: E-filing & Submission of Returns

E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing - Fundamenta

**Course Name : Marketing**

**Course Code :**

**Course Objective:**

- To facilitate the students to understand the importance and the relevance of marketing in to- day's Business world
- To enable the students to understand the features of the Indian Marketing

**OUTCOMES:**

CO1:	Understand the concepts of market.
CO2:	Classify markets.
CO3:	Overview of the concept of market segmentation.
CO4:	Elaborate the marketing mix.
CO5:	Evaluate channels of distribution.
CO6:	Understand recent trends in marketing.

Syllabus:

**UNIT I**

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets

**UNIT II**

Market Segmentation – Concept – Benefits – Basis and Levels. Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – Buying motives.

**UNIT III**

Marketing mix. Product – Meaning – Introduction to Stages of New Product Development – Types – Introduction to PLC – Product Mix – Price – Pricing Policies and Methods.

**UNIT IV**

Channels of Distribution (Levels) – Channel Members – Promotion – Communication Mix – Basics of Advertising, Sales promotion and personal selling.

**UNIT V**

Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research, MIS and Marketing Regulations.

## Semester VI

**Course Name : Industrial Law**

**Course Code :**

**Course Objective:**

- To acquire knowledge on various rules and regulations prevalent in the present business scenario.
- To gain insight on various legal Acts passed to protect the health, safety & welfare of the employees.

**Course OutComes:**

CO1:	Understand the overview of factories act 1948
CO2:	Learn to settle the disputes in the industry
CO3:	Analyse the acts passed to protect the health,safety , welfare of the Employees
CO4:	Elaborate the concept of ESI U/S 1948
CO5:	Evaluate EPF

**Syllabus**

**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 - 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 III - 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

**UNIT IV - Employees State Insurance Act 1948**

Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits- penalties for false claims

**UNIT V - Employees Provident Fund and Miscellaneous Provision Act, 1952**

Objects- definition- provident fund schemes- contribution and recovery – penalties and offences

**Course Name : Management Accounting**

**Course Code :**

**Course Objective:**

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

**Course Outcomes:**

CO 1:	Difference between Financial Accounting and Management accounting
CO 2:	Understand the types of financial analysis
CO 3:	Analyse the different types of Ratios and its calculation
CO 4:	Know the techniques in preparing funds flow statement
CO 5:	Know the techniques in preparing cash flow statement
CO6:	Elaborate the techniques in preparation of various Budgets

## **Syllabus**

### **UNIT I: Introduction**

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

### **UNIT II: Financial Statement Analysis**

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

### **UNIT III: Ratio Analysis**

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

### **UNIT IV: Fund Flow Analysis & Cash Flow Analysis**

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

### **UNITV: Budgetary Control & Marginal Costing**

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy –Shut down or Continue – Exploring New Markets.



**Course Name : Entrepreneurial Development**

**Course Code :**

**Course Objective:**

- To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior expected of an entrepreneur.
- To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.
- To provide conceptual exposure on converting idea to a successful entrepreneurial firm.

**Course Outcomes:**

CO 1:	Know the basic concept of Entrepreneurship
CO 2:	Understand Business strategies
CO 3:	Identify Opportunity and Evaluate
CO 4:	Dealing with basic and initial problems of setting up of Enterprise
CO 5:	Identify opportunity and evaluate
CO 6:	Analyse Business plan
CO 7:	Elaborate the sources of Finance

**Syllabus**

**UNIT I: Entrepreneurship**

Entrepreneur : Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

**UNIT II: Developing Successful Business Ideas**

Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

**UNIT III: Opportunity Identification and Evaluation**

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises.

**UNIT IV: Business Planning Process**

Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

**UNIT V: Funding**

Sources of Finance- Venture capital- Venture capital process- Business angles- Commercial banks- Government Grants and Schemes.

## Course Name : Income Tax Law and practice -II

Course Code :

### Course Objective:

- To help the students to understand the relevance and significance of Tax.
- To facilitate the students in understanding the various Provisions I.T. Act.

### Course Outcomes:

CO 1:	Calculation of Short-term and long-term capital gain and its exemptions
CO 2:	Computation of income from other source and its deduction
CO 3:	Analyse the concept of Grossing up
CO 4:	Know how to set off losses
CO 5:	Know how to club the income of individual
CO 6:	Understand the permissible from Gross total income (80C to 80U)
CO 7:	Elaborate the Procedure of Assessment of individual

### Syllabus

#### **UNIT I: Income from Capital Gain**

Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.

#### **UNIT II: Income from other sources**

Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

**UNIT III: Clubbing of Incomes and Set off / Carry forward and Set – Off of losses** Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

#### **UNIT IV: Deductions from Gross Income**

Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

#### **UNIT V: Income Tax Authorities and Procedure of Assessment**

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment – Best Judgement Assessment – Income Escaping Assessment (Reassessment)-Advance Payment of Tax – Meaning and Due dates.

## **Course Name : INSTITUTIONAL TRAINING**

### **Syllabus**

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 Organisation/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.** The training shall broadly relate to

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

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

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipment, postal and mailing services and equipments.
4. Acquaintance with office machines and equipment 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.
4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary.