



**PERIYAR UNIVERSITY**  
**PERIYAR PALKALAI NAGAR**  
**SALEM – 636011**

**DEGREE OF BACHELOR OF COMMERCE**  
**CHOICE BASED CREDIT SYSTEM**

*Syllabus for*

**B.Com.CORPORATE SECRETARYSHIP**

**( SEMESTER PATTERN )**

( For Candidates admitted in the Colleges affiliated to  
Periyar University from 2022 - 2023 onwards )

# **REGULATIONS**

## **1. ELIGIBILITY**

Refer this office circular No: PU/R/AD-1/UG/PG/Programmes Eligibility/2019  
Dated: 16-04-2019.

## **2. DURATION OF THE COURSE :**

The course for the degree of Bachelor of Commerce (Corporate Secretaryship) shall consist of three academic years divided into six semesters.

## **3. COURSE OF STUDY :**

The course of study shall comprise instruction in the following subjects according to the syllabus and books prescribed from time to time.

## **4. EXAMINATIONS:**

The Theory examination shall be three hours duration for each paper at the end of each semester. The candidate failing in any subject(s) will be permitted to appear for each failed subjects in the subsequent examination.

## **5. MAXIMUM DURATION OF THE COMPLETION OF THE UG PROGRAMME:**

The Maximum duration for the completion of UG programme shall not exceed twelve semesters.

## **6. COMMENCEMENT OF THIS REGULATION:**

These regulations shall take effect from the academic year 2017-2018 i.e. for students who are to be admitted to the first year of the course during the academic year 2017-2018 and thereafter.

## **7. TRANSITORY PROVISION:**

Candidates who were admitted to the UG course of study before 2017-2018 shall be permitted to appear for the examinations under those regulations for a period of three years i.e. up to and inclusive of the examination of April/May 2022 thereafter they will be permitted to appear for the examination only under the regulations then in force.

## **8. PASSING MINIMUM:**

The candidate shall be declared to have passed the examination if the candidates secure not less than 40% marks in the internal & external University examination in each theory paper & practical paper.

## **9. EQUIVALENCE OF DEGREE:**

This B.Com. Corporate Secretaryship degree is equivalent to B.Com. for the purpose of employment in public services. Order issued by Tamil Nadu Higher Education (K2) Department G.O.(Ms) No.65 dated 24.04.2019.

## COURSE OF STUDY AND SCHEME OF EXAMINATION

Semester	Part	Subject	Title of the Paper	Institutional Hours/Week	Internal Marks	External Marks	Total Marks	Credits
<b>I</b>	I	Language	Tamil – I	6	25	75	100	3
	II	Language	Communicative English – I	6	25	75	100	3
	III	Core – I	Financial Accounting – I	5	25	75	100	5
	III	Core – II	Business Management	4	25	75	100	4
	III	Allied – I	Managerial Economics	4	25	75	100	4
	IV	Major Add on course	Professional English for Commerce & Management – I	3	25	75	100	4
	IV	Part – IV	Value Education Manavalakalai Yoga	2	25	75	100	2
			<b>Total</b>	<b>30</b>				<b>25</b>
<b>II</b>	I	Language	Tamil – II	6	25	75	100	3
	II	Language	Communicative English – II	4	25	75	100	3
	III	Core – III	Financial Accounting – II	5	25	75	100	4
	<b>II</b>	<b>Language</b>	<b>Language Proficiency for Employability (EffectiveEnglish)</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>2</b>
	III	Elective – I	Corporate Office Management	4	25	75	100	3
	III	Allied – II	Modern Marketing	4	25	75	100	4
	IV	Major Add on course	Professional English for Commerce & Management – II	3	25	75	100	4
	IV	Part – IV	Environmental Studies	2	25	75	100	2
			<b>Total</b>	<b>30</b>				<b>25</b>



			<b>Total</b>	<b>30</b>				<b>23</b>
<b>Semester</b>	<b>Part</b>	<b>Subject</b>	<b>Title of the Paper</b>	<b>Institutional Hours/Week</b>	<b>Internal Marks</b>	<b>External Marks</b>	<b>Total Marks</b>	<b>Credits</b>
<b>V</b>	<b>III</b>	<b>Core – VIII</b>	<b>Company Law &amp; Secretarial Practice</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>4</b>
	III	Core – IX	Securities Law & Financial Market	6	25	75	100	4
	<b>III</b>	<b>Core – X</b>	<b>Cost Accounting</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>4</b>
	III	Core – XI	Corporate Financial Management	6	25	75	100	4
	III	Elective – II	Income Tax Law & Practice	6	25	75	100	4
	IV	Add on Course	Internship Training				100	2
	<b>IV</b>	<b>NMSDC</b>	<b>Accounting and Trading Essentials for Employability - Banking, Lending and NBFC Products and Services - 1</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>2</b>
			<b>Total</b>	<b>30</b>				<b>24</b>
<b>VI</b>	III	Core – XII	Advanced Company Law & Secretarial Practice	6	25	75	100	5
	III	Core – XIII	Management Accounting	6	25	75	100	5
	III	Core – XIV	Goods & Service Tax	6	25	75	100	5
	<b>III</b>	<b>Elective NMSDC– III</b>	<b>Digital Banking Logistics and Audit Essentials for Employability (Fintech course-2)</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>2</b>
	III	Core – XV	Project Work	6	-	-	100	5
	III	Core – XVI	Business Communication	4	25	75	100	3
	V		Extension Activities	-				1
			<b>Total</b>	<b>30</b>				<b>26</b>
<b>TOTAL CREDIT</b>								<b>146</b>

## **SEMESTER - I**

### **CORE - I – FINANCIAL ACCOUNTING-I**

#### **Objectives:-**

- To gain working knowledge of the principles and procedure of accounting and their application to different practical situations to gain the ability to solve the problems.
- To enable the students to gain working knowledge of principles, procedure and preparation of Final accounts.
- To enable the students to learn bills of exchange and its allied aspects of accounting.
- To provide knowledge in accounting for Bank Reconciliation Statements.

#### **Outcomes:-**

On successful completion of this subject, the students will learn relevant financial accounting career skills and knowledge to their future in business.

#### **UNIT-I**

Accounting Meaning and Definition- Accounting Concepts and Conventions – Journal – Ledger

#### **UNIT-II**

Subsidiary Books – Trial Balance – Errors and Rectification

#### **UNIT-III**

Final Accounts of Sole- Trader

#### **UNIT – IV**

Bills of Exchange – Average Due Date – Account Current

#### **UNIT – V**

Single Entry System – Bank Reconciliation Statements.

**Note: Problem 80% and Theory 20% respectively**

#### ***Text book and Recommended:***

1. Reddy T. S. & A.Murthy - Financial Accounting, Margham Publications, Chennai
2. S.Manikandan &R.Rakesh Shankar – Financial Accounting, Scitech Publication (India) Pvt. Ltd., Chennai

#### ***Reference book:***

1. FINANCIAL ACCOUNTING - S.P.Jain&K.L.Narang
2. FINANCIAL ACCOUNTING - R.L.Gupta and V.K.Gupta

3. ADVANCED ACCOUNTS - M.C.Shukla, T.S.Grewal&S.C.Guptha  
**SEMESTER - I**

**CORE - II - BUSINESS MANAGEMENT**

**Objectives:-**

- This paper introduces the basic topics of management.
- To enable the students to study the evolution of Management, to study the functions and principles of management and to learn the application of the principles in an organization.
- To provide the students with an understanding of basic management concepts, principles and practices and understanding of what the job of a manager involves.

**Outcomes:-**

On successful completion of this subject, the students will be able to obtain specific knowledge in areas such as planning, organizing, staffing, directing and controlling.

**UNIT-I**

Management- Meaning – Evolution of Management Thought- Contribution by F.W. Taylor, Henry Fayol - Management and Administration.

**UNIT-II**

Planning – Objectives – Importance- Types- Advantages and Limitation – Plans - Policies – Procedures – Strategies – Programmes – Budgets – Decision making- Types of Decision making.

**UNIT-III**

Organizing – Meaning- Types of Organization – Line- Line and Staff- Functional Organization – Formal and Informal Organization- Committees- Delegation and Decentralisation.

**UNIT – IV**

Staffing – Concept – Staffing process.

Directing: Motivation – Theories: Maslow’s theory, Herzberg’s theory & McGregor’s X & Y theory.

Communication – Elements – Barriers of communication in global business scenario.

**UNIT – V**

Leadership – qualities of leader – Types & Theories of leadership.

Control: Characteristics – importance – Control Process – Control Techniques – Use of computers in management control.

**Text books:**

1. Business Management, J. Jayasankar, Margham Publications, Chennai
2. Business Management, Dinkar Pagare
3. Business Management, C.B. Gupta

**REFERENCE BOOKS:**

1. Principles of Management, P.C.Tripathy and P.N.Reddy
2. Business Management, L.M.Prasad
3. Management, Harold Koontz and Heinz Weihrich

## SEMESTER - I

### ALLIED I - MANAGERIAL ECONOMICS

#### Objectives:-

- This is an introduction to economic analysis, with particular application to decision-making in business, and the effects of policy on the broader economic environment in which business decisions must be made.
- This course is to help students learn and understand these concepts and principles and to apply them to a variety of economic situations.
- The goal of this course is to develop the skills necessary to make optimal managerial decisions given different situations, environments, and information sets by applying microeconomic theory, which involves analytical work.

#### Outcomes:-

On successful completion of this subject, the students will be skilled in various economic concepts.

#### UNIT I:

Definition and Scope of Managerial Economics – role in business decisions – theories of economics – theory of firm - determination of demand – types – Importance.

#### UNIT II:

Production concepts – importance and factors of production – theory of production – meaning – concept of productivity and technology – production laws - Short term and Long term.

#### UNIT III

Cost analysis – cost concept and classification – cost output relationship – determinants of cost – short run and long run cost theory – concept of revenue – types of revenue.

#### UNIT IV:

Market structure – types of market – features of perfect and imperfect competition – pricing under perfect and imperfect competition.

#### UNIT V:

Macro aspects of economy – Concept and Measurement of National Income – Fiscal and Monetary – Trade Policies of government of India.(Outline)

#### **TEXT BOOKS:**

- 1) Managerial Economics,S.Sankaran
- 2) Managerial Economics,Varshney and Maheswari
- 3) Managerial Economics,Dr.Mrs.R.Cauvery

#### **REFERENCE BOOKS:**

- 1) Managerial Economics, Samuel C.Liebb



2) Managerial Economics, Sevan J. Douglas

**SEMESTER - II**

**CORE - III – FINANCIAL ACCOUNTING - II**

**Objectives:-**

- To enable the students to learn Hire purchase system and Installment purchase system.
- To provide knowledge in accounting for Branch and departmental accounting.
- To provide knowledge in accounting for Depreciation.
- To enable the students to learn basic concepts of partnership accounting.
- To enable the students to learn partnership, dissolution and its allied aspect of accounting.

**Outcomes:-**

On successful completion of this subject, the students will learn relevant financial accounting career skills and knowledge to their future in business.

**UNIT-I**

Hire Purchase System and Instalment Purchase System

**UNIT-II**

Depreciation Accounting – Straight Line Method- Diminishing Balance Method- Annuity Method – Depreciation or Sinking Fund Method

**UNIT-III**

Branch Accounting and Departmental Accounting

**UNIT – IV**

Royalty Accounts

**UNIT – V**

Partnership Accounts – Admission – Retirement – Death of a Partner

**Note: Problem 80% and Theory 20% respectively**

***Text book and Recommended:***

1. Reddy T. S. & A.Murthy - Financial Accounting, Margham Publications, Chennai
2. S.Manikandan & R.Rakesh Shankar – Financial Accounting, Scitech Publication (India) Pvt. Ltd., Chennai

***Reference book:***

1. FINANCIAL ACCOUNTING - S.P.Jain&K.L.Narang
2. FINANCIAL ACCOUNTING - R.L.Gupta and V.K.Gupta

3. ADVANCED ACCOUNTS - M.C.Shukla, T.S.Grewal&S.C.Guptha  
**SEMESTER - II**

**ELECTIVE I – CORPORATE OFFICE MANAGEMENT**

**Objectives:-**

- To enable the students to recognize the traditional and modern office management practices.
- To enhance their knowledge as office manager regarding various office mail services.

**Outcomes:-**

On successful completion of this subject, the students will be able to gain the knowledge of office systems and support management in preparing and maintaining office documents & records.

**UNIT I**

Meaning of office activities – Office functions – Office Manager and his (functions) job – Office organization– Qualities of office manager – Importance of office management

**UNIT II**

Office accommodations – Principles – Location of Office – Office layout – Open and Private Offices – Office environment – Office lighting, ventilation – Furniture – Noise and dust – Sanitary requirements.

**UNIT III**

Office Systems and procedures – Functions and responsibilities of systems and procedures department –Office Manual – Office Services.

**UNIT IV**

Office Forms: Design, Management and control of office forms – Office stationery and supplies – Purchasing and managing of office supplies –Modern Communication methods & Equipment.

**UNIT V**

Office mail services – Handling of inward mail – Records Management – Filing – Different methods of filing – Essential features of good filing system – Indexing – Different methods of indexing – their advantages and disadvantages.

**TEXT BOOK**

1. Office Management P.K.Ghosh
2. Office Management R.K.Chopra

**REFERENCE BOOKS**

1. Office Management J.C.Denyer
2. Office Management Dr.S.Mahalakshmi & Dr.S.Kavitha, Charulatha Publications

## **SEMESTER - II**

### **ALLIED II – MODERN MARKETING**

#### **Objectives:-**

- To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing.
- To provide basic knowledge about the latest trends in marketing.
- To make the students to gain knowledge about Product, Pricing, Personal Selling and Advertising.

#### **Outcomes:-**

On successful completion of this subject, the students will be able to identify and priorities appropriate marketing strategies.

#### **UNIT I**

Definition – Types of markets – Marketing concept – Market Segmentation – Functions of Marketing – Features of world Trade Organization.

#### **UNIT II**

Marketing mix - Product Policy – Product life cycle – Introduction of a new product – product failure

#### **UNIT III**

Pricing – Methods of Pricing – Pricing Strategies

#### **UNIT IV**

Selection of Distribution channel – wholesaler – Middlemen and user functions – elimination of middlemen in distributions

#### **UNIT V**

Sales promotion methods – Advertisement – importance – merits and demerits of advertising - Personal Selling – Electronic Payments.

#### ***TEXT BOOKS:***

- 1) Principles of Modern Marketing R.S.N.Pillai and V.Bagavathi
- 2) Marketing Rajan Nair and SanjithR.Nair

#### ***REFERENCE BOOKS :***

- 1) Marketing Management Philip Kotler
- 2) Marketing Management Memoria and Memoria
- 3) Fundamentals of Marketing William Stanton

## SEMESTER - III

### CORE - IV CORPORATE ACCOUNTING

#### Objectives:-

- To impart knowledge on corporate accounting methods.
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- To prepare the Final accounts
- To know how to value the shares and Goodwill

#### Outcomes:-

On successful completion of this subject, the students will be able to have a solid foundation regarding the issue of shares, draft final a/c and value goodwill & shares under various methods.

#### UNIT-I

Company Accounts- Shares – Definition- Types of Shares – Issue of Shares – Calls – Calls in Advance and Arrears – Forfeiture and Reissue of Shares – Over subscription and Pro-rata allotment

#### UNIT-II

Redemption of Preference Shares- Procedure for Fresh issue- Purpose of fully paid up share.

#### UNIT-III

Profit Prior to Incorporation – Alteration of Share Capital (Internal Reconstruction only)

#### UNIT – IV

Company Final Accounts (Company Act 2013- New Format)

#### UNIT – V

Valuation of Shares and Goodwill

**Note: Problem 80% and Theory 20% respectively**

#### *Text books:*

- 1) Reddy T. S. and A.Murthy - Corporate Accounting (Edition 2016, Margham Publications, Chennai)
- 2) Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014,S.Chand& Company Private Limited, New Delhi.

#### *Reference books:*

1. Gupta R.L. and Radhaswamy 2009.Advanced Accountancy.13th Revised Edn.Sultan Chand & Sons, New Delhi.
2. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy.20th Edn.Kalyani Publishers, Ludhiana
- 3.Arulanandam, M.A. and Raman, K.S. 2009. Advanced Accounting. 6th Edn.Himalaya Publishing House, Mumbai.

## SEMESTER - III

### CORE V - COMMERCIAL LAW

#### **Objectives:-**

1. To highlight the Provisions of Law governing the General Contract and Special Contract.
2. To enable the students to understand the Legal Remedies available in Law to the Business and other People.
3. To impart knowledge on selling and buying legally.

#### **Outcomes:-**

On successful completion of this subject, the students will be able to demonstrate an understanding of the legal environment of a business.

#### **UNIT-I**

General Principles of Law of contract – Indian Contract Act 1872 – Essential elements of a valid contract classification according to validity, formation and performance – Offer and Acceptance – Legal rules – consideration.

#### **UNIT-II**

Capacity to Contract – Minors – other persons - Free Consent – coercion – Undue influence – mistake – Misrepresentative – Fraud.

#### **UNIT-III**

Contingent Contract – Discharge of contract – various modes – Remedies for breach of Contract – Quasi Contract.

#### **UNIT-IV**

Contract of indemnity – Rights and duties of indemnifier – contract of guarantee – Rights and Duties of surety – discharge of surety - Contract of agency – Classification of agents.

#### **UNIT-V**

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.

#### **TEXTBOOKS:**

1. Elements of Mercantile Law N.D.Kapoor
2. Mercantile Law M.C.Shukla

#### **Reference Book:**

1. Balachandran. V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Business Law B.K.Goyal and S.P.Iyener

#### **E-Resources:**

[www.cramerz.com](http://www.cramerz.com)  
[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)  
<http://swcu.libguides.com/buslaw>

## **SEMESTER - III**

### **SKILL BASED ELECTIVE COURSE**

#### **SBEC– I - ENTREPRENEURIAL DEVELOPMENT**

##### **Objectives:-**

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior of Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities.
3. To analyse the environment for potential business opportunities.
4. To provide conceptual exposure on converting ideas in to an entrepreneurial firm.

##### **Outcomes:-**

On successful completion of this subject, the students will be able to understand the nature & functions of entrepreneur, the successful application of innovations, business ideas and their financial assistance that enable best use of entrepreneurial opportunities.

##### **Unit – I**

Entrepreneur –Meaning – Types – Qualities of an Entrepreneur – Characteristics of Entrepreneurship – Factors influencing entrepreneurship – role of entrepreneur in economic development.

##### **Unit – II**

The start-up process, Project identification – selection of the project – project formulation – Preparation of Project Report.

##### **Unit – III**

Incentives and subsidies – Need for incentives – Problems of incentives – Scheme of incentives in operation – Seed Capital Assistance - Taxation benefit to SSI.

##### **Unit – IV**

MSME – Meaning – Features – role – Problems. Rural entrepreneurship : Meaning – need and problems.

##### **Unit – V**

Financial assistance to entrepreneurs : SIDBI – NSIC – SIDO – DIC – SIPCOT – TIIC.

##### **Text Book:**

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Entrepreneurial Development – Gordon and Natarajan.

##### **Reference Book:**

1. Entrepreneurial Development – S.S.Khanka
2. Entrepreneurial Development – P.Saravanel
3. Entrepreneurial Development – S.G.Bhanushali
4. Entrepreneurial Development – Dr.N.Ramu

**SEMESTER - III  
SKILL BASED ELECTIVE COURSE**

**SBEC - II – MS-OFFICE & TALLY**

**Objectives :**

1. This paper aims to expose the students on the Applications of Computer in Business.
2. To enable the students to learn the concepts of MS-Office and Tally.

**Outcomes:-**

On successful completion of this subject, the students will be able to master the basics of Ms-Word, Ms-Excel, Power Point and Tally used in business.

**Note :- To be handled by the Corporate department staffs**

**Unit –I**

Introduction to computer – Characteristics – Classifications – Advantages & disadvantages of computer – Application of computer in modern business.

**Unit – II**

MS WORD Basics – creating document – entering text – selecting text – saving files – word editing techniques – finding and replacing text – spell check – formatting with styles – creating tables – mail merge operations

**Unit – III**

EXCEL Basics – Entering Data – Selecting Ranges – Formatting entries – Simple calculation – Printing Worksheet – Copying entries between workbook – Moving sheet between workbooks – deleting sheets – creating graphs

**Unit – IV**

POWERPOINT Basics – Adding subordinate points – Deleting slides – working in outline view – using a design templates – merging presentation slide – slide sorted view – adding graphs – organization charts – running an electronic slide show – adding special effects

**Unit – V**

TALLY – Features – Company Creation – Accounting information menu – Inventory menu – display menu – Accounting concepts – statement of account and balance sheet.

**Text Book :**

1. Computer application in business – R.Parameshwaran, S.Chand & Company Ltd.
2. Implementing Tally – K.K.Nandhini.

**Reference Book:**

1. Ms-Office for every one – Sanjay Saxena, Rikas Publishing.

## **SEMESTER - III**

### **NON MAJOR ELECTIVE COURSE**

#### **NMEC – I - FINANCIAL SERVICES**

##### **Objectives:-**

1. To understand the nature of financial services in India.
2. To gain an insight on the nature of merchant banking and to know the procedure of mutual funds.
3. To understand the dynamics of Factoring.
4. To learn the meaning and importance of development in the Credit rating agencies.

##### **Outcomes:-**

On successful completion of this subject, the students will be able to understand the basics of financial services and apply financial concepts practically.

##### **Unit-I**

Indian financial services – Introduction – Concept- Objectives- Functions.

##### **Unit II**

Merchant Banking – Definitions- Functions

##### **Unit III**

Factoring – Types of Factoring.

##### **Unit IV**

Mutual Funds – Operations.

##### **Unit V**

Credit Rating- Credit Rating Agencies

##### ***TEXT BOOKS***

1. Financial Services: Khan M.Y, Tata McGraw Hill. Publishing Company Limited, New Delhi.

##### ***Reference Books:***

1. Financial services: Dr.S.Gurusamy. Vijay, Nicole Imprints Prints Limited, Chennai
2. Financial Marketing Services: E.Gordern and Natarajan, Himalaya Publishing House, Mumbai.



## SEMESTER - IV

### CORE VI – ADVANCED CORPORATE ACCOUNTING

#### Objective:-

- To impart knowledge on corporate accounting methods.
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of liquidators final statements of accounts and Consolidate Balance sheet.
- To prepare the Banking Company accounts.
- To know the preparation of Insurance company accounts.

#### Outcomes:-

On successful completion of this subject, the students will be able to have a solid foundation regarding amalgamation, absorption, accounts of holding company, banking company, insurance company and liquidator's final statement of accounts.

#### UNIT-I

Amalgamation- Absorption and External Reconstruction of Companies (Simple problems only)

#### UNIT-II

Accounts of Holding Company – Consolidated Balance Sheet

#### UNIT-III

Liquidator's Final Statement of Accounts

#### UNIT – IV

Accounts of Banking Company

#### UNIT – V

Accounts of Insurance Company

**Note: Problem 80% and Theory 20% respectively**

#### *Text books:*

- 1) Reddy T. S. and A.Murthy - Corporate Accounting (Edition 2016, Margham Publications, Chennai)
- 2) Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014,S.Chand& Company Private Limited, New Delhi.

#### *Reference books:*

1. Gupta R.L. and Radhaswamy 2009.Advanced Accountancy.13th Revised Edn.Sultan Chand & Sons, New Delhi.
2. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy.20th Edn.Kalyani Publishers, Ludhiana
- 3.Arulanandam, M.A. and Raman, K.S. 2009. Advanced Accounting. 6th Edn.Himalaya Publishing House, Mumbai.

## **SEMESTER - IV**

### **CORE VII - INDUSTRIAL LAW**

#### **Objectives:-**

1. To enlighten the students on the Provisions governing the Industrial Law.
2. To make the students aware of the recent amendments to Industrial Law.
3. To enhance knowledge about the Factories Act, Workmen compensation Act, and Industrial Dispute Act.
3. To know the procedures for registration of a Trade Union and Payment of Wages under the Acts.

#### **Outcomes:-**

On successful completion of this subject, the students will be able to know the judicial setup of labour laws and industrial relation framework.

#### **UNIT-I**

Factories act 1948 – Provision for health, safety and welfare – Working hours – Holidays – employment of young persons and Women – annual leave with wages.

#### **UNIT-II**

The Industrial Dispute Act 1947 – authorities under the act – conciliation Machinery and adjudication machinery – award – Strike and lock out – Prohibition of strike and lock out in public utility services.

#### **UNIT-III**

Workmen's Compensation Act 1923- Rules Regarding Compensation – Defenses Available to Employers.

#### **UNIT – IV**

The Trade Unions Act 1926 – Registration of Trade Union- Rights and Privileges of a Registered Trade union.

#### **UNIT-V**

The Payment of Wages Act 1936 – Rules for payment of wages – Duration for Wages – Maintenance of registers and records.

#### ***TEXT BOOK:***

1. Elements of Industrial Law N.D.kapoor

#### ***Reference Book:***

1. Industrial Law P.L.Malick
2. Labour law P.Arora.

**SEMESTER - IV**

**SKILL BASED ELECTIVE COURSE**

**SBEC – III - Language Proficiency for Employability (Office Fundamentals)**

## **SEMESTER - IV**

### **SKILL BASED ELECTIVE COURSE**

#### **SBEC - IV – CORPORATE PRACTICES VIVA**

##### **Objectives :**

1. This paper aims to expose the students on the practical Applications of Business requirements
2. To enable the students to learn the concepts of Demand Draft, Cheques, Filing and ITRs.

##### **Outcomes:-**

On successful completion of this subject, the students will be able to master the basics of agenda and minutes of meeting, Demand Draft and Cheques, Basic banking forms and filings of ITRs.

##### **Unit –I**

1. Preparation of agenda
2. Preparation of minutes of board meeting
3. Preparation of minutes of general body meeting
4. Preparation of application for shares
5. Preparation of letter for share allotment

##### **Unit-II**

1. Filling up of account opening form for SB account in Nationalised Bank
2. Filling up of pay-in-slip for deposits
3. Filling up of withdrawal challan
4. Filling up of KYC form
5. Filling up of form requesting ATM card facilities

##### **Unit-III**

1. Filling up of application form for requesting Demand Draft
2. Preparation of Demand Draft
3. Preparation of Cheques – drawing
4. Preparation of Cheques – endorsing
5. Preparation of Cheques – Crossing

##### **Unit-IV**

1. Drawing and endorsing of bills of exchange.
2. Drawing and endorsing of promissory notes
3. Loan Application form

##### **Unit-V**

1. Application for PAN
2. Filing of ITRs for individuals ITR-1
3. ITR-2
4. ITR-3

## **SEMESTER - IV**

### **NON MAJOR ELECTIVE COURSE**

#### **NMEC – II - HUMAN RESOURCE MANAGEMENT**

##### **Objectives:-**

- To acquaint students with the techniques and principles to manage human resource of an organisation.
- To impart knowledge on the recruitment & selection process.
- To enable them to know the training methods.

##### **Outcomes:-**

On successful completion of this subject, the students will be able to effectively manage the human resource functions.

##### **UNIT –I**

Introduction – Meaning – Definition of HRM and HRD

##### **Unit –II**

Scope and Importance of HRM

##### **Unit- III**

Recruitment- Sources.

##### **Unit IV**

Selection Process- Types of Interviews

##### **Unit V**

Employees Training

##### ***Text Book:***

1. Human Resource Management – J.Jayasankar, Margham Publications.

##### ***Reference Books***

1. Personal Management: C.B. Mamoria&S.V.Gankar, Himalaya Publishing House, Mumbai
2. Human Resource Management: SasiK.Gupta, Rosy- Joshy, Kalyani Publications
3. Human Resource Management and Human Relation: P.C. Micheal Himalaya publication.

## **SEMESTER - V**

### **CORE VIII - COMPANY LAW & SECRETARIAL PRACTICE**

#### **Objectives:-**

1. To enlighten the students on the Provisions governing the Company Law and Company Secretaries Act.
2. To make the students aware on the recent amendments to Companies Act.
3. To know the procedures for incorporation of company and duties of secretary in all the stages.
4. To enhance the knowledge of the students about the issue of prospectus of a company.

#### **Outcomes:-**

On successful completion of this subject, the students will be able to understand the procedure for incorporation of a company, analyzing the sources of raising capital and gain knowledge relating to role and importance of company secretary as a key managerial personnel.

#### **UNIT - I**

Company – Definition – characteristics of a company – Advantages of Incorporation of a Company – Company Law Administration – Kinds of Companies.

#### **UNIT - II**

Secretary – Definition, Qualification, appointment, legal position, Types of company secretaries, rights, liabilities and Powers – Company Secretaries (Regulation) Act 1980 – Practicing Company Secretary.

#### **UNIT - III**

Incorporation –Memorandum of Association – Contents – Alteration of Memorandum of Association – Doctrine of Ultra Virus – Articles of Association – contents – Alteration of articles of Association – Doctrine of Indoor Management. Duties of company secretary in promotion stage.

#### **UNIT - IV**

Prospectus – Contents of Prospectus – Statement in lieu of prospectus – misstatement in Prospectus and its consequences – Commencement of Business – duties of company secretary regarding prospectus.

#### **UNIT - V**

Share Capital – Meaning – Kinds – alteration of capital – Allotment of Share – Buyback of Shares of the same company – secretarial duties relating to issue and allotment of shares.

#### **TEXT BOOKS:**

- 1) Company Law and Secretarial practice - N.D.Kapoor .
- 2) Company secretarial practice – P.K.Ghosh and Dr.V.Balachandran.

#### **REFERENCE BOOKS:**

- 1) Company law – Avtarsingh
- 2) Principles of company Law - M.C.Shukla and S.S.Gulshan

**SEMESTER - V**

**CORE IX – SECURITIES LAW & FINANCIAL MARKET**

**Objectives:-**

- To Enable the Students to Acquire Knowledge Regarding the Various provisions in Capital Market Legislations.

**Outcomes:-**

On the successful completion of this subject the students will be able to learn about financial market, Primary & Secondary Markets.

**Unit-I**

Financial Market- Capital Market –Money market –Participants and Instruments in Capital market & money market

**Unit-II**

Securities Contract (Regulation) Act, 1956-Object of the Act- Regulatory framework governing Indian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Bye lawsMembership in Stock exchange- Eligibility- Powers of Central Government

**Unit-III**

New issue market –Parties involved in the new issue market –Govt and Statutory agenciesCollection centers- Placement of issue –Allotment of shares –Investors Protection in the Primary market – secondary market – role of intermediaries.

**Unit-IV**

Mutual Fund – Meaning –Definitions –Types –Performance, Evaluation –SEBI Regulations on mutual fund-Mutual Fund present status

**Unit-V**

Depositories Act, 1996- Importance-definition –Depository Participants-Dematerialization – Opening of Demate- SEBI Regulation-Credit Rating – Concepts –Importance- Benefits in India –Rating process –Rating symbols

**Text book:**

- 1 Security Analysis & Portfolio management- PunithavathiPandian
- 2 Securities MarketinIndia- Balakrishnan&Natra

**Refrence book:**

- 1 FinancialServices- Gardon&Natarajan
- 2 InvestmentManagement-Avadhani

## SEMESTER - V

### CORE X - COST ACCOUNTING

#### Objectives:-

- To keep the student conversant with the ever – enlarging frontiers of Cost Accounting Knowledge.
- To enable the students to be aware of meaning and elements of cost.
- To enable the students to be aware of how to account Labour and overheads cost as an element of total cost.
- To enable the students to be aware of process costing as a methods of costing and its application.
- To enable the students to be aware of practice of costing methods and accuracy of cost sheet.

#### Outcomes:-

On successful completion of this subject, the students will be able to imbibe conceptual & practical knowledge regarding elements of cost and cost a/c.

#### UNIT-I

Cost Accounting – Definition, Meaning and Objectives – Advantages, Distinction between cost and Financial Accounting. Elements of cost and preparation of cost sheet

#### UNIT-II

Materials: Inventory Control – Economic Ordering Quantity – Maximum, Minimum and Reordering levels. Methods of pricing material issues (FIFO, LIFO, Average cost)

#### UNIT-III

Labour: Importance of labour cost – Various methods of Wage Payment – Incentives schemes.

#### UNIT-IV

Overhead: Allocation and Apportionment – Redistribution summary (secondary) – Machine Hour rate.

#### UNIT – V

Operating costing (Transport costing only) & Process Costing (Excluding Inter-Process Profit and Equivalent Production)

#### **TEXT BOOKS:**

1. Cost Accounting – Reddy.T.S. and Hari Prasad Reddy.Y
2. Cost Accounting – R.S.N.Pillai and V.Bagavathi

#### **Reference Book :**

1. Cost Accounting, Maheswari S.N
2. Cost Accounting, Iyengar S.P
3. Cost Accounting, Nigam and Sharma



## SEMESTER - V

### CORE XI –CORPORATE FINANCIAL MANAGEMENT

#### Objectives:-

- To enable the students to know the principles and practices of managing the finance.
- To learn about the decisions and processes of financial management in a business firm.
- To make the students about the regular and adequate supply of funds to the firm.
- To determine the working capital and cash management of the firm.
- To plan for receivable and inventory management.

#### Outcomes:-

On successful completion of this subject, the students will be able to demonstrate an understanding of the overall role and acceptance of finance function and basic financial management.

#### UNIT-I

Meaning of Business finance – Objective of financial Management – Functions of financial management - Scope and importance – financial planning – Process, Importance and factors determining financial planning.

#### UNIT-II

Working Capital management – Need – types – Determinants of working capital – Forecasting of working capital requirements

#### UNIT-III

Cash management – Motives of holding cash– Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance – Boumul model – Investment of surplus cash.

#### UNIT-IV

Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Forms of dividend – Stock dividend – Bonus issue.

#### UNIT-V

Receivables management – Objectives – Factors influencing size of receivables.  
Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED, FSN and HML analysis.

#### *Text book:*

1. Principles of Financial Management, S.N.Maheswari
2. Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication, Trichy

#### *Reference Book:*

1. Financial Management S.C.Kuchhal

2. Dr.V.R.Palanivelu. Financial Management, S.Chand&Sons Ltd, New Delhi  
**SEMESTER - V**

## **ELECTICE II - INCOME TAX LAW AND PRACTICE**

### **Objectives:-**

- To enable the students to know the provisions of the Income tax laws.
- To understand the concept of Income tax.
- To describe how to arrive taxable salary, House property, Capital Gain and Business/Profession

### **Outcomes:-**

On successful completion of this subject, the students will be able to acquire complete knowledge of basic concepts of income tax and computation income under various heads.

### **UNIT-I**

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Residential status and incidence of tax - incomes exempt under Section 10

### **UNIT-II**

Income from Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary .

### **UNIT-III**

Income from House Property - basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income.

### **UNIT – IV**

Income from Business and Profession- basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable business income.

### **UNIT – V**

Income from Capital Gain - basis of charge – methods of accounting – deductions – computation of taxable capital gain.

**Note: Problem 80% and Theory 20%**

### ***Text Books Recommended:***

- 1) Dr.T.S.Reddy&Dr.Hariprasad, Income tax law and practice, Margam publications, Chennai
- 2) Hariharan – Income tax law and practice.

### ***Reference books:***

1. DinkarPagare, Direct Tax – Sultan Chand publishers, New Delhi.
2. Gaur and Narang, “ Income Tax Law and Practice” Kalyani Publishers, New Delhi
3. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.

## **SEMESTER - V**

### **INTERNSHIP TRAINING**

- The students are expected to have a practical training in any business unit or undertaking to enable them to acquaint himself / herself with the procedure, practice and working of companies.
- Each student should undergo industrial training for a minimum period of two weeks during the FOURTH semester vacation.
- He / She shall undergo the above training in the institutions like banks, insurance companies, mutual funds, private and public limited companies, industries and financial institutions covering the aspects of Secretarial Practices, Company Law and Practices, Auditing, Income tax filing and Accounting procedures.
- Students may make their own arrangements in fixing the companies for candidates should submit a report.
- Candidates should submit the attendance certificate from the institution for having attended the training for 2 weeks.
- The training report shall be prepared by the students under the supervision of the faculty of the department.
- Practical Viva Voce examination will be conducted with internal & external examiners at the end of the FIFTH semester and the credits will be awarded.

## **SEMESTER - VI**

### **CORE XII – ADVANCED COMPANY LAW & SECRETARIAL PRACTICE**

#### **Objectives:-**

1. To enlighten the students on the Provisions governing the Company Law and company secretaries act.
2. To make the students aware of the recent amendments to Companies Act.
3. To enhance knowledge about the company meetings.
3. To know the procedures for winding up of company and duties of secretary in all the stages.

#### **Outcomes:-**

On successful completion of this subject, the students will be able to understand the procedure for incorporation of a company, analyzing the sources of raising capital and gain knowledge relating to role and importance of company secretary as a key managerial personnel.

#### **UNIT I**

Members and Shareholders - who can become a Member – How to become a Member – cessation of Membership – Rights and liabilities of Members- secretarial duties relating to maintenance of register of members.

#### **UNIT-II**

Directors – Definition – Appointment of Directors – Position of Directors – Number of Directorships – Share Qualification – Disqualifications – Powers, Duties and Liabilities of Directors – duties of company secretary regarding board meetings.

#### **UNIT III**

Company Meetings: Meetings of Shareholders – Meetings of Board of Directors – Resolutions: Ordinary, Special and Resolutions Requiring Special Notice – Quorum- Proxies – E-voting and Ballot - Minutes – secretarial duties.

#### **UNIT IV**

Winding up: Winding up and dissolution; Methods of winding up – Circumstances for winding up; winding up procedures; Secretarial duties for each method of winding up.

#### **UNIT V**

Liquidators rights and powers – Appointment of committee of inspection. Position of Company Secretary in liquidation.

#### **TEXT BOOKS:**

- 1) Company Law and Secretarial practice - N.D.Kapoor.
- 2) Company secretarial practice – P.K.Ghosh and Dr.V.Balachandran.

#### **REFERENCE BOOKS:**

- 1) Company law –Avtarsingh
- 2) Principles of company Law- M.C.Shukla and S.S.Gulshan
- 3) Secretarial Practice – M.C.Kuchhal

## SEMESTER - VI

### CORE XIII - MANAGEMENT ACCOUNTING

#### Objectives:-

- To enable the students to know the importance of management accounting and its implication in business.
- To understand the concepts of Management Accounting
- To gain knowledge on fund flow and cash flow.
- To know the marginal costing and budgets

#### Outcomes:-

On successful completion of this subject, the students will be able to apply management accounting, its objectives and tools in facilitating business decision making.

#### UNIT - I

Management Accounting – definition – Scope and objectives – Advantages – distinction between Financial and Management Accounting

#### UNIT - II

Ratio analysis – Ratio for liquidity, profitability and Solvency – Utility and limitation of ratio analysis

#### UNIT - III

Fund flow analysis – Cash flow analysis.

#### UNIT - IV

Marginal costing – Break even analysis

#### UNIT - V

Budgets and Budgetary control – objectives – advantages – Limitations – Different types of budgets.

**Note: Problem 80% and Theory 20%**

#### **TEXTBOOK :**

1. Management Accounting – T.S.Reddy and Y.Hari Prasad Reddy, Margham Publications.
2. Management Accounting – Maheswar S.N, Sultan Chand publishers, New Delhi.
3. Management accounting – R.Ramachandran and R.Srinivasan – Sriram publication, Trichy

#### **Reference book**

1. Management Accounting, R.S.N.Pillai and V.Bagavathi
2. Management accounting, S.N.Maheswari – Sultan Chand & sons publications, New Delhi.
3. Management accounting, Sharma and Gupta, Kalyani Publishers, Chennai

## SEMESTER - VI

### CORE XIV – GOODS & SERVICE TAX

#### Objectives:-

- To Understand the traders who are responsible to pay GST to State Government and exemptions.
- To know the provisions related to exemption from registration and e-filing.

#### Outcomes:-

On successful completion of this subject, the students will be able to understand the GST, various indirect taxes subsuming in GST, Constitutional amendment, benefits of GST and structure of e-filing.

#### Unit-I

Introduction to Goods and Services Tax (GST) Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments – Structure of GST – Central GST

#### Unit-II

CGST Act, SGST Act (Tamil Nadu State) Salient features of CGST Act, SGST Act (TamilNadu State) – Meaning and Definitions – Tamil Nadu GST Council – Rates of GST

#### Unit-III

Procedure and Levy Under GST Registration under GST: Procedure for registration- Persons liable for registration – Persons not liable for Registration – Compulsory registration – Exempted goods and services

#### Unit-IV

Assessment and Returns Furnishing details of outward supplies and inward supplies, First return – Claim of input tax credit – Annual return and final return – Assessment of tax and tax liability.

#### Unit-V

GST and Technology- GST Network – Structure – Powers and Functions

#### TEXTBOOK :

1. Goods & Service Tax – India Journey – N. K. Gupta & Sunnania Batia – Barat's Publication
2. Madhukar N. Hiregange – Goods and Services Tax, Wolters Kluwer

#### Reference book

1. All About GST – V. S. Datey – Taxman's
2. Guide to GST – CA. Rajat Mohan

**SEMESTER - VI**

**ELECTIVE III**

**Digital Banking and Audit Essentials for Employability ( Fintech Course -2)**

## **SEMESTER - VI**

### **CORE XV - PROJECT WORK**

Each Student has to be assigned Project work in the beginning of the VI semester. The report of the project work shall be submitted at the end of the 6th Semester 30 days prior to the commencement of the University examinations.

The Report shall be prepared by the students under the supervision of a faculty member of the department. Each report shall be neatly typed, in not less than 50 Pages.

Each student shall submit 2 copies of the report, of which, one shall be forwarded to the department.

Internal examiner and External examiner shall conduct Project evaluation and viva-voce examinations.

#### Evaluation Method:-

Project Report	- 75 Marks
Viva – Voce Examination	- 25 Marks
Total	- 100 Marks



## **SEMESTER - VI**

### **CORE XVI - BUSINESS COMMUNICATION**

#### **Objectives :**

- To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
- To enhance their writing skills in various forms of business letters and reports.

#### **Outcomes:-**

#### **Unit-I**

Communication – Meaning – Nature – Process –Types – Barriers of communication.  
Business letter – Need – Functions – Kinds – Essentials of effective business letter.

#### **Unit-II**

Enquires and replies – Offers and Quotations – Order and their execution – Credit and Status enquires – complaint and adjustments.

#### **Unit-III**

Secretarial correspondence – Notice – Circulars – correspondence with regional and branch offices – Agenda and minutes.

#### **Unit-IV**

Bank correspondence – with customers – with Head Offices

#### **Unit-V**

Interview – Meaning – Types – Skills – Preparation of resume – Letter of appointment – Confirmation.

#### ***Text Book:***

2. Business Communication – R.S.N.Phillai and Bhagavathi, S.Chand Publication.
3. Essentials of Business Communication – Rajendra Pal, J.S.Koralahilli, S.Chand Publication.

#### ***Reference Books***

1. Business Communication – N.S.Ragunathan & B.Santhanam, Margham Publication.
2. Business Communication – V.R.Palanivelu & N.Subburaj, Himalaya Publication.

