

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

B.Com-CS (Corporate Secretaryship)

(For the students admitted during the academic year 2010-11 and onwards)

SCHEME OF EXAMINATIONS : CBCS PATTERN

Part	Study Components	Course Title	Ins. hrs / week	Examinations				Credits
				Dur.Hrs	CIA	Marks	Total	
	SEMESTER –I							
I	Language-I		6	3	25	75	100	3
II	English-I		6	3	25	75	100	3
III	Core I – Financial Accounting-I		5	3	25	75	100	4
III	Core II – Business Management		5	3	25	75	100	4
III	Allied Paper I : Managerial Economics		6	3	25	75	100	5
IV	Environmental Studies #		2	3	-	50	50	2
	SEMESTER –II							
I	Language-II		6	3	25	75	100	3
II	English-II		6	3	25	75	100	3
III	Core III – Financial Accounting-II		5	3	25	75	100	4
III	Core IV – Law of Insurance		5	3	25	75	100	4
III	Allied Paper II : Fundamental of Information Technology		6	3	25	75	100	5
IV	Value Education – Human Rights #		2	3	-	50	50	2
	SEMESTER –III							
III	Core V – Financial Accounting-III		6	3	25	75	100	4
III	Core VI – Commercial Law		6	3	25	75	100	4
III	Core VII – Company Law and Secretarial Practice-I		7	3	25	75	100	4
III	Allied : III - Business Mathematics		6	3	25	75	100	5
V	Skill based Subject -1 : Office Administration		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-Major Elective-I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50	50	50	2
	SEMESTER –IV							
III	Core VIII – Corporate Accounting-I		5	3	25	75	100	4
III	Core IX – Company Law and Secretarial Practice-II		5	3	25	75	100	4
III	Core X – General Laws		5	3	25	75	100	4
III	Core XI – Corporate Finance		5	3	25	75	100	4
III	Allied : IV : Business Statistics		5	3	25	75	100	5
V	Skill based Subject- 2 : Practical Banking		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective –II : General Awareness #		2	3	50	50	50	2

SEMESTER –V							
III	Core XII – Cost Accounting	6	3	25	75	100	4
III	Core XIII – Industrial Law	6	3	25	75	100	4
III	Core XIV – Corporate Accounting-II	6	3	25	75	100	4
III	Core XV – MS Office and Tally	5	3	25	75	100	4
III	Elective –I :	4	3	25	75	100	5
IV	Institutional Training (Two Weeks)	-	-	-	-	50	-
V	Skill based Subject-3: MS Office and Tally (Practical)	3	3	30	45	75	3
SEMESTER –VI							
III	Core XVI – Security Laws and Financial Market	5	3	25	75	100	4
III	Core XVII - Corporate Laws	5	3	25	75	100	4
III	Core XVIII - Organizational Behaviour	5	3	25	75	100	4
III	Elective –II :	6	3	25	75	100	5
III	Elective –III :	6	3	25	75	100	5
V	Skill based Subject-4 : Securities Management	3	3	20	55	75	3
IV	Extension Activities @	-	-	-	-	50	1
Total						3500	140

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Taxation-I
	B	Financial Management
	C	Personal Management
Elective – II	A	Taxation –II
	B	Marketing Management
	C	Corporate Governance
Elective - III	A	Management Accounting
	B	Business Environment
	C	Auditing

SEMESTER – I FINANCIAL ACCOUNTING -I

Unit – I : Accounting Concepts – Conventions – Journal – Ledger – Subsidiary books – Trial Balance.

Unit – II : Rectification of errors – Bank Reconciliation Statement.

Unit – III : Bills of Exchange (including Accommodation Bills).

Unit – IV : Trading and Profit and Loss Account – Balance Sheet.

Unit – V : Account Current – Average Due Date.

Reference Books :

1. S. P. Jain & K. L. Narang – Advanced Accountancy
2. T. S. Grewal – Double Entry Book Keeping
3. Dr. Shukla – Principles of Accountancy.
4. T.S.Reddy & Murthy – Financial Accounting

(Problems – 80 % and Theory 20 %)

BUSINESS MANAGEMENT

Unit – I

Management – Meaning – Difference between Management and Administration
Management is an art / science – Levels and Functions of Management – Co-ordination.

Unit – II

Planning – Policies and Procedures – Methods – Decision Making.

Unit – III

Organising – Structure Principles – Theories of Organisation – Span of Management – Centralisation and Decentralisation – Line and Staff Functions – Delegation – Functional Organisation – Formal and Informal Organisation.

Unit – IV

Direction – Communication – Motivation – Morale – Leadership – Internal and External Co-ordination – Committees in Management.

Unit – V

Control – Steps – Control Process – Source Tools – CTH – PERT – Social Responsibilities of Business.

Reference Books :

1. Chatterjee – An introduction to Management of Principles and Techniques.
2. Dr. Saxena – Business Administration and Management.

MANAGERIAL ECONOMICS

Unit – I

Introduction – Definition and Nature of Managerial Economics – Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Law of Demand – Demand Distinctions- Elasticity of Demand (Price, Income and Advertisement Elasticities).

Unit – II

Demand Forecasting – Importance of Demand Forecasting – Factors involved in Demand Forecasting – Methods of Demand Forecasting – Criteria of a Good Forecasting Method .

Unit – III

Cost Analysis – Cost concepts – Cost – Output relationship in the short run, Cost – output relationship in the long run – Economics and Diseconomies of Scale – Pricing under different market conditions. Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly.

Unit – IV

Pricing policies and method – Factors governing Prices – Objectives of Pricing Policy – Pricing Methods – Guidelines for Price Fixation – Capital Budgeting – Meaning and need for Capital Budgeting – Steps in Capital Budgeting process – Supply of and Demand for capital – Methods of Calculating the Cost of Capital.

Unit – V

Profit Management – Nature of profit – profit theories – Methods of appraising project profitability – Business cycle and business policies, Meaning, Phases of business cycle – Effects of business cycle – Measures to control the business cycle.

TEXT BOOKS

1. Managerial Economics – R. L. Varshney & K. L. Maheswari, P. L. Metha.

SEMESTER – II-FINANCIAL ACCOUNTING II

Unit – I : Self balancing Ledgers – Fire claims and claims for loss or profits.

Unit – II : Consignments Accounts – Joint Venture Accounts.

Unit – III : Branch Accounts and Departmental Accounts

Unit – IV : Accounting of Non-trading Concerns

Unit – V : Single Entry – Preparation of Statement of Affairs – Conversion of Single entry into Double entry – Calculation of missing figures.

Reference Books :

1. S. P. Jain & K. L. Narang – Advanced Accountancy
 2. T. S. Grewal – Double Entry Book Keeping
 3. Dr. Shukla – Principles of Accountancy.
 4. T.S.Reddy & Murthy – Financial Accounting
(Problems – 80 % and Theory 20 %)
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SEMESTER – II

LAW OF INSURANCE

Unit I: Insurance – meaning, nature and significance of insurance – Principles – Reinsurance – Double insurance– Nationalisation VS Privatisation of insurance– Insurance Regulatory Development Authority Act – RECENT developments in the insurance sector.

Unit II: Type of Insurance – General Insurance – Accident and Motor Insurance – Nature, Disclosure, contribution – claims and recovery.

Unit III: Life Insurance – Nature – Classification of policies – Annuities – Selection of Risk – Calculation of Premium and Surrender value.

Unit IV: Marine and Fire Insurance – Nature – Kinds of policies – Policies conditions – Premium calculations.

Unit V: Nature – Risk analysis – Planning Control & transfer of risk – Administration of Company's Properties and provision of adequate security arrangements – Deposit and credit Insurance – Nature, terms and conditions, claims and recovery.

Reference Books :

M.N. Mishra – Insurance Principles and practice.

SEMESTER – II

FUNDAMENTALS OF INFORMATION TECHNOLOGY

Unit I: Introduction

Computers – Characteristics – Classification – Micro, mini, mainframe and super computers ALU History of Computers – Generation of Computers hardware, Software, Human ware.

Unit – II: Main Memory:

RAM, ROM, PROM, EPROM, EEPROM, FLASH Memory.

Auxiliary Memory: Magnetic tape, Hard disk, Floppy Disk, CD – ROM.

Unit – III: I/O Devices:

Input Devices: Key board, Mouse, Track ball, Joystick, scanner, MICR, OCR, OMR, Barcode reader, Light pen.

Output Devices: VCU, classification & Characteristics of Monitors, printer, Plotter, Sound card & speaker.

Unit – IV:Software and Languages

Introduction to computer software – OS – classification & function of OS – Programming Languages machine languages – Assembly Language – High level Languages – Types of high level Languages – Computers & Interpreters.

Unit V: Internet

Internet basics – WWW – web pages – web browsers – searching the web Internet Assess.**Electronic Mail:** Introduction – E-mail – basics – Advantages creating e-mail id.

E-commerce: Introduction – Applications.

TEXT BOOKS:

1. Fundamental of Information Technology Alexis leon, Mathews

REFERENCE BOOKS:

1. C.S.V. Murthi, Information Technology
2. R. Parameswaran – Computer Application in Business.

III Semester

FINANCIAL ACCOUNTING - III

UNIT- I : Depreciation

UNIT- II : Partnership accounts - Admission of Partner - Retirement - Admission & Retirement.

UNIT- III : Death of partnership - Amalgamation of firms

UNIT- IV : Dissolution of partnership firms - Simple dissolution

UNIT- V : Insolvency of un-dividing partners - Insolvency of all partners - Realization of all assets and piece meal distribution - Proportionate capital method of maximum loss method.

Text Book :

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

(Problems – 80 % and Theory 20 %)

COMMERCIAL LAW

Unit – I

Sources of law- Law of contract – Nature –kinds-Essentials of valid contract-offer- Acceptance- intention to create legal relations – considerations- capacity to a contract.

Unit - II

Free consent – Mistake – Misrepresentations – fraud – coercion and undue influence – lawful object – Agreement not declared void – legal formalities.

Unit – III

Contingent contract – performance of contract – Remedies for Breach of contract – Quasi contracts.

Unit – IV

Special contracts – Indemnity and quarantine – Agency – Bailment and pledge.

Unit – V

Law relating sale of goods Act – 1930

Reference Books:

1. N.D.Kapoor – Elements of Mercantile Law
2. M.C. Sukla – A manual of mercantile Law
3. S.R. Davar - Mercantile law

COMPANY LAW AND SECRETARIAL PRACTICE

Unit – I

Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment , legal position – qualification – duties and liabilities of a secretary.

Unit – II

Memorandum of association- forms – contents – procedures for alteration- secretarial duties – articles of association – forms and contents- procedures for alteration- the Doctrine of Indoor management- distinguish between memorandum and articles.

Unit – III

Prospectus – contents – statement in lieu of prospectus – legal formalities – secretarial duties with regard to prospectus.

Unit – IV

Share Capital – kinds of capital – alteration – production – issue and allotment of shares- book building scheme- share certificate – transfer and transmission of shares – E-filing- secretarial duties.

Unit – V

Borrowing powers – methods of borrowing – mortgages and charges – registration of charges – legal provisions - secretarial duties with regard to borrowing.

Reference Books:-

1. N.D.Kapoor – COMPANY LAW AND SECRETARIAL PRACTICE
2. P.P.S. Gogna – Text book of Company Law
3. P.K. Ghosh - Text book of Company Secretarial Practice
4. Kuchaal M.C- Secretarial Practice

Business Mathematics

Unit I:

Set theory - Arithmetic and Geometric Series- Simple and compound interest - Effective rate of interest - Sinking fund - Discounting of Bill - true Discount - Banker's Gain.

Unit II:

Matrix: Basic concepts - Addition and Multiplication of Matrix - Inverse of a Matrix Solution of Simultaneous linear equations - Input-Output Analysis.

Unit III:

Variables, Constants and Functions - Limits of Algebraic functions - Simple differentiation of algebraic functions - Meaning of derivatives -Evaluation of first and second order derivatives - maxima and minima.

Unit IV:

Elementary integral calculus - Determining indefinite and definite integrals of simple functions - Integration by parts.

Unit V:

Linear programming problem - Formation - Solution by Graphical method - Solution by simplex method.

Reference Books:

1. Business Mathematics & Statistics - Dr. P.R.Vittal
2. Business Mathematics - Dharmapadam

SEMESTER – III : Skill Based Subject-1 :

OFFICE ADMINISTRATION

Unit – I

Office – Definition – Importance – Function of an Office – Office Management – Elements – Function of Office Management – Office Manager.

Unit – II

Office Organisation – Principles – Types of Organisation – Delegation of authority – Principles of delegation.

Unit – III

Office Systems and procedures – Office methods – Importance – Analysis of the office system and procedures – Contents of Office Manual.

Unit – IV

Office accommodation and layout – Advantages and disadvantages – office furniture – planning the office space – open & private offices.

Unit – V

Working environment – Office forms – Filing – Indexing – Office reports.

Reference Books

II Year - IV- Semester

CORPORATE ACCOUNTING - I

UNIT- I

Accounting for issue of shares (Including forfeiture and reissue) - Redemption of preference shares.

UNIT- II

Issue and redemption of debentures

UNIT- III

Profit prior to incorporation – Final accounts of companies

UNIT- IV

Amalgamation and absorption

UNIT- V

External and internal reconstruction

TEXT BOOK

1. Advanced Accountancy - R L Gupta & Radhaswamy
2. T.S.Reddy & Murthy – Corporate Accounting

(Problems – 80 % and Theory 20 %)

SEMESTER – IV

COMPANY LAW & SECRETARIAL PRACTICE – II

UNIT – I

Company Meeting – kinds of meetings – requisites of a valid meeting – Agenda – minutes – quorum – proxy – voting – poll – motion and resolution – secretarial duties in connection with meetings.

UNIT - I

Directors – appointment – qualification – removal – casual vacancy – powers, duties, liabilities – managing director – appointment – rights and duties – secretarial duties – oligarchy in company management.

UNIT – III

Books of Accounts and Registers – inspections – annual returns – circulation and filing – directors report – chairman’s speech – appointment of auditors – qualification of auditors – auditors report – removable of auditors – secretarial duties.

UNIT – IV

Dividend – definition – statutory provision – power of board of directors regarding dividend – interim dividend – unclaimed dividend – dividend warrant – payment of interest out of capital – secretarial duties in connection with dividend.

UNIT – V

Winding up – meaning – modes of winding up – petitions for winding up – consequences of winding up – appointment of official liquidator – duties of secretary in respect of each winding up.

Books Recommended :

1. N.D.Kapoor – Company Law and Secretarial Practice
2. P.S.Gogna – Text book of Company Law
3. P.K.Ghosh – A text book of Company Secretarial Practice
4. Kuchall MC – Secretarial Practice.

SEMESTER IV

GENERAL LAWS

Unit – I

Negotiable Instruments Act, 1881 – characteristics – Types- Promissory Note- Bill of Exchange – Cheques – crossing of cheques – payment of cheques- collection of cheques- collection of cheques

Unit – II

Constitution of India-Nature of Indian Constitution-fundamental rights-directive principles of state policy-freedom of trade, commerce and intercourse-constitutional provisions relating to state monopoly.

Unit- III

Transfer of property Act,1882: Important definitions – movable and immovable property- properties which cannot be transferred – rule against properties – lispendence – provisions relating to sale –mortgage-charge –lease-gift and actionable claim.

Unit-IV

Registration Act,1908: Registrable documents – compulsory and optional – Time and place of registration – consequences of non-registration – description of property – miscellaneous provisions.

Unit – V

Indian Stamp Act, 1989: methods of stamping – consequences of non-stamping – impounding of instruments- construction of instruments for detention of stamp duty payable – adjudication allowances and refund – penal provisions.

BOOKS RECOMMENDED

1. General Laws – N.D KAPOOR
2. ICSI Study Material
3. Bare Acts.

SEMESTER – IV

CORPORATE FINANCE

UNIT – I

Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization- importance of financial management – finance manager – role.

UNIT – II

Financial planning – characteristics of a sound financial plan – factors affecting financial plan – need for financial plan – capitalisation – over capitalization – under capitalization – capital gearing .

UNIT – III

Capital structure – Business and Financial risks – financial and operating leverage – sources of funds – share capital – debt capital.

UNIT - IV

Cost of Capital – importance of the concept – cost of different types of capital – average cost of capital – working capital – determinants of working capital – sources of working capital.

UNIT – V

Financial markets – money markets – recent – trends in capital market – term loans – institutional finance – unit trust of India – Industrial Finance Corporation – State Finance Corporation – IDBI.

Books Recommended:

1. Kuchal S.C - Corporation Finance
2. Kulkarni..P - Financial Management
3. Pandey I.M - Financial Management
5. S.N.Maheswari - Corporate Finance

Business Statistics

UNIT – I

Meaning and scope of statistics of data collection of data primary and secondary methods of primary data collection editing secondary data collection and tabulation presentation of data by diagrams bar diagram and pie diagram. Graphic representation frequency distribution.

UNIT – II

Mean- Median- Mode, Average, simple and weighted mean, median, mode - geometric mean and harmonic mean. Their computation properties and uses Measures of dispersion Range. Quartile deviation and co-efficient of variation.

UNIT – III

Skewness – meaning Bowleys and Pearsons co-efficient of skewness correlation meaning and definition – scatter diagram Pearsons correlation co-efficient and linear prediction – regression in two variables – uses of regression.

UNIT – IV

Interpolation, Newton Language and , methods – Index numbers – meaning uses , methods of construction – Aggregative and relative types tests a=of an index number wholesale and cost of living index price data of India.

UNIT – V

Time series – meaning , components , models , business forecasting methods of estimating Trend graphic , Semi average , moving average and least square method seasonal variation method of simple average interpretation of statistics – Precaution – errors – methods of sampling and non – sampling errors.

BOOKS FOR REFERENCE

1. S.P.Gupta : Statistical Methods
2. Sanchetti & Kapoor : Advanced Statistical Methods
3. Oxten. Cowden & Kreins : Applied General Statistics.

SEMESTER – IV :

Skill Based Subject-2 : PRACTICAL BANKING

Unit – I

Meaning & Definition of Banking, Banker and customer. Features of banking – Classification of Banks.

Unit – II

Functions of Commercial banks, customers account with the Banker – Types of Customers.

Unit – III

Definition of Cheque – essentials and types of Cheque – crossing and types of crossing – endorsements and its effects, essentials of endorsement – Types of endorsement.

Unit – IV

Credit cards – Meaning & Definition – Operation of credit card, Advantages and Disadvantages of credit card.

Unit – V

Factoring, Functions of Factoring, ATM, phone banking, Internet banking.

BOOKS

Indian Banking – R. Parameswaran, S, Natarajan.

SEMESTER – V

COST ACCOUNTING

UNIT- I

Cost Accounting - Meaning and Objectives - Elements of cost - Preparation of cost sheets.

UNIT- II

Material control- treatment of issue of material - Labour - methods of wage payment - Overheads - Classification, Apportionment and Absorption.

UNIT- III

Reconciliation of Cost Accounting and Financial Accounting.

UNIT- IV

Methods of Costing - Contract costing and process costing

UNIT- V

Material Costing - Break even analysis - Standard costing (Material and labour simple variances only).

TEXT BOOK

Cost Accountancy - S P Jain and K L Narang

(Problems – 80 % and Theory 20 %)

Semester V

Industrial Law

Unit – 1

The Factories Act 1948 – provisions relating to health safety. Welfare – Employment of child and young men – adult workers – women workers.

Unit – II

The Industrial Disputes Act 1947 – Provision relating to strike lockout retrenchment. Layoff – closure – Machinery to solve dispute.

Unit – III

The Trade Unions Act 1926 – definitions registration - rights and privileges – cancellations of registration – political fund – payment of wages Act 1926 – permissible deductions – time and mode of payment.

Unit- IV

The Payment of Bonus Act 1965-meaning of gross profit- computation of available and allocable surplus – eligibility for bonus – minimum & maximum bonus – exemption – applicability of the act – employees state insurance Act of 1948 – definition –its-medical board – purpose for which funds can be spent – benefits.

Unit – V

The minimum wages Act 1948 – workmen’s compensation Act 1923 – employers liability & non-liability. Partial - permanent- total disablement – accusation diseases.

Book Recommended: N.D.Kapoor - Industrial Laws.

CORPORATE ACCOUNTING -II

UNIT –I:

Holding companies

UNIT – II:

Valuation of shares and goodwill

UNIT –III:

Liquidation of companies

UNIT – IV:

Banking company Accounts(New format)

UNIT – V:

Insurance Company Accounts (New Format)

Text Books :

R L Gupta - Advanced Accountancy – Sulthan Chand Publishers

Jain & Narang - Advanced Accountancy – Kalyani Publishers

T.S.Reddy & Murthy – Corporate Accounting

(Problems – 80 % and Theory 20 %)

SEMESTER : V : MS OFFICE & TALLY

UNIT – I

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 – header and footer

UNIT – II

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 – III

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 – IV

MS – ACCESS Basics – creating table – Entering and adding records – changing a table structure – creating forms – creating reports – creating mailing labels- establish relationship using queries to extract information

UNIT – V

TALLY – opening a New Company – characteristics of tally – creating a ledger – working voucher – voucher entry – preparation of trial balance – books of accounts – cash book – ledger accounts – journal register – statement of account and balance sheet.

TEXT BOOK :

1. “PC-SOFTWARE for OFFICE AUTOMATION” By R.K.Taxali.
2. “MS – OFFICE 2000 – Complete Reference” By Stephen L.Nelson

REFERENCE BOOK:

1. “MASTERING OFFICE 2000” By Gri Courter , Annette, Marques.
2. “TALLY 6.3 TUTORIAL” By Nadhani & Nadhani, BPB Publicaton, New Delhi.

Skill Based Subject-3

PRRACTICAL : MS OFFICE & TALLY

List of Practicals in MS OFFICE & TALLY

MS WORD

1. To Prepare a Bio-Data using table.
2. Type the text check spelling and numbering the list items and align , left , right justify.
3. To perform mail merge.
4. Prepare a document in Newspaper Column layout using Drop cap.

MS EXCEL

1. To prepare a Mark list for Student.
2. To calculate simple interest and compound interest.

MS ACCESS

1. To prepare a Mark list for student
2. To create a Mailing labels

POWER POINT

1. To prepare a Organization Chart
2. To implement all the Animations into a slide

TALLY

1. To create a Company voucher & ledger & record minimum transactions and display the result.
2. To prepare a Balance Sheet
3. To prepare a Profit & Loss Account.

SEMESTER –VI
SECURITY LAW AND FINANCIAL 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 laws- Membership in Stock exchange- Eligibility- Powers of Central Government

UNIT –III

New issue market –Parties involved in the new issue market –Govt and Statutory agencies- Collection 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.

Books Recommended :

1. Security Analysis & Portfolio management- Punithavathi Pandian
2. Securities Market in India - Balakrishnan & Natras
3. Financial Services - Gardon & Natarajan
4. Investment Management - Avadhani

SEMESTER –VI **CORPORATE LAWS**

Unit – I

The Competition Act-2002- Objectives – Definitions- Competition Commission of India – Anti – Competitive Agreements – abuse of Deminal position – Regulation of combinations – Penalties.

Unit – II

Environment Laws

- a) Water (prevention and control of Pollution) Act – Various Boards functions and Powers
- b) Air (provision and control of pollution) Act 1981 – Various Boards functions and Powers.
- c) Environmental protection Act – 1986. legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority – Appearance before Environment Tribunal / Authority, Environment Audit.

Unit – III

Foreign Exchange Management Act, 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange – Holding for Foreign Exchange etc- Current account transactions, Capital; account transactions – Export of goods and reviewed realization and repatriation of foreign exchange – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc.

Unit – IV

Patent Laws – Trade marks – Copyright -meaning, objectives, registration, infringement.

Unit – V

Consumer Protection Act,1986 – Definitions – Consumer protection councils – Consumer dispute redressal Agencies – Consumer Rights.

Book Recommended

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|-------------------------------------|---|---------------------|
| 1. Economic and other legislation | - | Gulshan Kapoor |
| 2. Corporate Laws | - | Taxman Publications |
| 3. Economic Laws | - | YCSI Study Material |
| 4. Intellectual Property Rights Law | - | B.S.Xlasyanan |

SEMESTER – VI
ORGANIZATIONAL BEHAVIOUR

UNIT – I

Introduction

Definition – nature scope – contributing disciplines to the field of organizational behaviour - Historical evolution of organizational behaviour.

UNIT – II

The individuals

Major personality attributes influencing OB – Organizational application of learning – application of perception in the organization – decision making – values – attitudes.

UNIT – III

The Group

Definition – classification – group development – group structure – group decision – making – teams , power – policies – conflicts.

UNIT – IV

Motivation and Leadership

Motivation – meaning – process – early theories – contemporary theories- application of motivation techniques – leadership – definition – characteristics – functions – styles – theories : Trait theories – behavioural theories – contingency theories – recent approaches.

UNIT – V

Organizational System and Dynamics

System approach to organization – organizational culture – management of change : Need – resistance – organizational development : Meaning – characteristics – Techniques – organizational effectiveness.

Reference Books:

- | | | |
|------------------|------|---|
| 1. Robbins | 1998 | Organizational Behaviour, New Delhi,
Prentice Hall of India Pvt Ltd |
| 2. Freed Luthans | 1998 | Organizational Behaviour, New Delhi,
MC Graw Hill International Edition. |

Skill Based Subject-4

SEMESTER-VI : SECURITIES MANAGEMENT

UNIT – I

Securities – Meaning – Definitions – Types of Securities – Fundamental of security analysis – Listing of securities.

UNIT – II

Brokerage of Business – Introduction – Function of Brokerage Firm – Brokerage information.

UNIT – III

Functional specialisation of members – selecting a Brokerage and a Brokerage Firm – Types of transactions in a stock exchange.

UNIT – IV

Portfolio Analysis – Introduction – Portfolio and Security Returns –Portfolio Risk – Portfolio selection model.

Unit – V

Financial Derivatives – Meaning – Options – Futures – Swaps – Warrants -characteristics

Recommended Books:

Investment Management – V.K. Bhalla – S.Chand & Company Limited.

Elective – I	A	Taxation – I (Direct Tax)
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UNIT – I

Income Tax Act 1961 – Important Definitions – classes of Assessee – Residential status – Incidence of Taxations – Exempted income [Income not included in total income].

UNIT – II

Computation of Income under various heads. Income from salaries – Income from House Property.

UNIT – III

Computation of Income under various heads. Business or Profession – Capital Gain.

UNIT – IV

Income from other sources – set off and carry forward and set off losses – Deduction in total income.

UNIT – V

Income Tax Authorities and their Powers – filing of Returns – Procedure for Assessment.

Books Recommended:

Gaur & Narang - Income Tax Law & Practice.

Elective – I	B	Financial Management
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UNIT – I (Theory Only)Financial Function : meaning – Definition and scope of finance functions –Objectives of financial management – profit maximization and wealth maximization .Sources of finance – Short term – Bank sources – long term – shares – debentures,preferred stock – debt.

UNIT – II (Problem & Theory Questions)

Financing Decision : Cost of Capital – Cost of specific Source of capital – Equity – Preferred stock debt – reserves – weighted average cost of capital, Operating leverage and financial leverage

UNIT– III (Theory Only)

Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy : Meaning , classification – sources available for dividends – Dividend policy -general determinants of dividend policy .

UNIT– IV (Theory Only)

Working Capital Management : Working capital management - concepts – importance – Determinants of working capital.Cash Management : Motive for holding cash – Objectives and Strategies of cash.anagement .Receivable Management : Objectives – Cost of credit Extension, benefits – credit policies– credit terms – collection polices.

UNIT – V (Problem & Theory Questions)

Capital Budgeting – Meaning – Objectives- various types capital budgeting.

(Theory carries 80 Marks, Problems carry 20 Marks)

Reference Books :-

1. P.V.Kulkarni - Financial Management.
2. Khan and Jain - Financial Management – A Conceptual Approach
3. T.m.Pandey - Financial Management.
4. S.N.Maheswari - Management Accounting .

Elective – I	C	Personal Management
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UNIT - I

Personnel Management - meaning, nature, scope and objective – Functions of Personnel Department - The Role of Personnel manager - Organisation of personnel department - Personnel Policies and Procedures.

UNIT - II

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

UNIT - III

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.

UNIT - IV

Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.

UNIT - V

Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker's participation in management.

REFERENCE BOOKS:

1. Tripathy - Personnel Management and Industrial Relations
2. Bhagoiwal - Personnel Management and Industrial Relations
3. Memoria - Personnel Management and Industrial Relations
4. VSP. Rao - Human Resource Management

Elective – II	A	Taxation – II (Indirect Tax)
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UNIT –I

VAT (Value Added Tax) Meaning, Applicability, Coverage of goods under VAT,-- Tax Payers Identification Number (TIN) – Modes of charging sales tax – Levy of purchase tax.

UNIT –II

Central Sales Tax Act, - Definitions of Dealer, Registered dealer, Turnover, Business,- Inter State Sales- Determination of taxable Turnover- Registration of Dealer under the CST Act.

UNIT – III

Central Excise Act, 1944 – Levy and Collection – Purpose of charging excise duty – Excisable goods – Concepts of manufacturer –Exemption from Excise duty – Valuation of Excisable goods – Licensing provisions- CENVAT

UNIT –IV

Customs Act, 1962- Definitions, -Types of duty –Prohibition on importation and exportation of goods – Dutiable Goods U/S 26, Power of grant exemption from duty U/S 25,Restrictions on custody and removed in imported goods U/S45-Duty Draw back.

UNIT-V

Wealth Tax Act – Definitions –Valuation of various Assets – Computation of net wealth (Problems) – Exempted wealth.

Books Recommended:

Tax Law – Dinker pagare
Indirect Tax –Dr.v. Balachandran

Elective – II	B	Marketing Management
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UNIT - I

Definition of Marketing - Marketing Management- Marketing concept - meaning Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.

UNIT - II

Buyer Behaviour - Buying motives - explanation of motivation – Market Segmentation of different bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.

UNIT - III

The Product-Marketing characteristics -consumer goods-industrial goods- Production policy - Product Life Cycle (PLC) - Product mix - modification & elimination - packing- Developing new Products- strategies.

UNIT - IV

Pricing: Meaning to Buyer & Seller - pricing policies – Objective factors influencing pricing decisions - Competitors action to price changes - multiproduct pricing. Physical Distribution - Management of physical distribution - marketing risks.

UNIT - V

Branding Decisions: Brand-Brand Image, Brand Identity-Brand Personality -Positioning and leveraging the brands-Brands Equity.

REFERENCE BOOKS:

1. Philip Kotler - Marketing Management
2. Rajan Nair - Marketing Management
3. Cundiff and Still - Fundamentals of modern marketing

Elective – II	C	Corporate Governance
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Unit I:

Corporate governance – an overview – macro issues – micro issues – Board of governance – corporate social responsibility - Business ethics – corporate social reporting – SEBI committee on corporate governance.

Unit II :

Corporate governance and the role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors –Legal position and liabilities of Directors.

Unit III :

Company audit – Auditor’s Independence – Audit committees – Audit committees and Corporate governance – Management Audit – tool for value addition –(Economic value addition) Corporate disclosures – Disclosures norms and investorsinterest - Corporate Governance Report of Infosys.

Unit IV:

New companies bill – companies Act 1997 – classification of companies – Corporate restructuring – mergers and takeovers – Desirable Corporate Governance in India - CII report 1998.

Unit V:

E – governance – trends in E-governance – Business process reengineering - value based management – ethical imperatives in corporate governance – Environmental reporting - Corporate Governance rating - Models of rating.

References :

1. Corporate Governance – The new paradigm – N. Gopal samy Wheeler Publishing.
2. Takover, Restructuring, and Corporate Governance – J.Fred Weston, Mark L. Mitchell, J.Harold Maltherin – Pearson Education.
3. Corporate Governance - Dr.S.Singh - Excel Books.

Elective – III	A	Management Accounting
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UNIT –I

Management Accounting – Meaning – Definitions – Scope and Objectives – Advantages – Distinctions between Management and Financial Accounting, Management accounting Vs Cost Accounting.

UNIT –II

Analysis and interpretation of Financial statements – Analysis for Liquidity. Profitability and solvency –Accounting ratios ,Their significance,utility and Limitations.

UNIT- III

Fund Flow analysis – Cash Flow analysis.

UNIT –IV

Budgets and Budgetary control – Objectives,Advantages –Limitations – Preparation of Different type of Budgets- Marginal Costing.

UNIT –V

Concept of caital Budgeting –Importance of Caital Budgeting –Kinds of Capital Investment Proposals – Capital investmens decisions Capital budgeting l methods .

Text Books

- 1 MAGESWARI- Management Accounting - Sulthan Chand Publishers
- 2 R.S.N Pillai & Bhavathi - - Management Accounting S.Chand Publishers

Elective – III	B	Business Environment
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UNIT I

Business environment - The concept and significance - constituents of business environment -Business and society, Business & ethics - Social responsibility - Environmental Pollution andcontrol. Business and culture -

UNIT II

Managing Ethics - Frame work of organizational ethic theories and sources, ethics acrosscultures, factors influencing business ethics,

ethical decision making, ethical values and stakeholders, ethics and profit.

UNIT III

Global management Issues- MNCs Politics and Environment Multi national corporations and Government relationship, Business in Politics, Managing environmental quality, Ethics & Profit in Business.

UNIT IV

Fiscal Policy - Central finances and New fiscal policy - Direct and indirect Tax structure, Service Tax problems and reforms - Expenditure Tax - Public debts & deficit financing.

UNIT V

Legal environment of business -. Foreign Exchange Management Act-1 Securities and Exchange Board of India Act - Customs & Central Excise Act- - Patents Act .

1. Adhikari M - Economic Environment of management
2. Francis Cherunilam - Business Environment
3. Pruti S. - Economic & Managerial Environment in India
4. Shaikh Saleem – Business Environment, Pearson Education, 2006
5. Davis & Keith William C. Frederik - Business and society
6. Amarchand D - Government and Business
7. Mankard - Business Economics, Mac Millan.
8. A.N.Agarwal - Indian Economy - Wishwa Prakashan
9. Steiner & Steiner - Business Government and Society, McGraw Hill, 2003.
10. Kitson.A and Campbell.R - The Ethical Organisation, Palgrave, 2001.

Elective – III	C	Auditing
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Unit – I

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations –Qualities of an Auditor – Audit Programmes.

Unit – II

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouchingof Impersonal Ledger.

Unit – III

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding thevaluation and verifications of Assets and Liabilities – Depreciation – Reserves andProvisions – Secret Reserves.

Unit – IV

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit - V

Investigation – Objectives of Investigation – Audit of Computerised Accounts –Electronic Auditing – Investigation under the provisions of Companies Act.

Books for Reference:

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitmanand Sons Ltd,London
